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**STATE OF ILLINOIS**

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**OFFICE OF THE AUDITOR GENERAL**

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**MANAGEMENT AUDIT**

**ILLINOIS PUBLIC UNIVERSITIES  
MANAGEMENT STRUCTURE,  
EXPENDITURES, AND SALARIES**

**MAY 2013**

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**WILLIAM G. HOLLAND**

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**AUDITOR GENERAL**

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OFFICE OF THE AUDITOR GENERAL  
WILLIAM G. HOLLAND

*To the Legislative Audit Commission, the Speaker  
and Minority Leader of the House of  
Representatives, the President and Minority Leader  
of the Senate, the members of the General  
Assembly, and the Governor:*

This is our report of the Management Audit of Illinois Public Universities. The audit was conducted pursuant to Legislative Audit Commission Resolution Number 143, which was adopted on December 6, 2011. The report has a main report and a supplemental report on the nine Illinois public universities.

The audit was conducted in accordance with generally accepted government auditing standards and the audit standards promulgated by the Office of the Auditor General at 74 Ill. Adm. Code 420.310.

The report for this audit is transmitted in conformance with Section 3-14 of the Illinois State Auditing Act.

A handwritten signature in blue ink, appearing to read "William G. Holland".

WILLIAM G. HOLLAND  
Auditor General

Springfield, Illinois  
May 2013





STATE OF ILLINOIS  
**OFFICE OF THE  
 AUDITOR GENERAL**

William G. Holland, Auditor General

**SUMMARY REPORT DIGEST**

**ILLINOIS PUBLIC UNIVERSITIES**  
**Management Structure, Expenditures, and Salaries**

**MANAGEMENT AUDIT**

**Release Date: May 2013**

**SYNOPSIS**

Legislative Audit Commission Resolution Number 143 requested a management audit of the State’s nine public universities to **compare** their management structure and costs, operating expenses, administrative to faculty salaries, and selected administrative expenditures. This report also includes a **separate** Supplement on each university. The audit reported the following information on universities for fiscal year 2011:

1. **Revenues.** Total revenue for the nine public universities was \$8 billion and expenditures were \$7.5 billion.
2. **Structure.** Management structure of the universities varied due to different missions, funding, and programs.
3. **Expenditures.** Operating expenditures per Full-Time Equivalent (FTE) student ranged from \$20,000 at NEIU to \$59,000 at University of Illinois, with an average of \$40,500. SIU was second highest at \$34,600.
4. **Faculty.** Universities employed 10,750 full-time faculty who were paid \$910 million and 5,050 part-time faculty who were paid \$98 million: (a) U of I had 4,300 full-time faculty paid \$425 million; (b) SIU had 2,200 full-time faculty paid \$180 million; and (c) ISU had 950 full-time faculty paid over \$70 million.
5. **Administrators.** Universities had over 4,000 administrators (including 100 part-time) paid over \$365 million.
  - U of I ..... 2,549 administrators (63% of 4,024).....paid \$224 million (61% of \$365 million).
  - SIU ..... 312 administrators (8% of 4,024).....paid \$37 million (10% of \$365 million).
  - CSU ..... 308 administrators (8% of 4,024).....paid \$20 million (5% of \$365 million).
6. **Average Compensation.** The average pay of *full-time* administrators was \$91,650 and faculty was \$84,775.
  - NIU ..... 179 administrators, average pay \$122,900 .....894 faculty, average pay \$75,700.
  - SIU ..... 308 administrators, average pay \$119,800 .....2,217 faculty, average pay \$81,400.
  - U of I ..... 2,459 administrators, average pay \$88,750 .....4,301 faculty, average pay \$98,900.
7. **Compensation Ratio.** Universities spent 27 percent on administrators and 73 percent on faculty:
  - CSU ..... spent 45 percent on administrators ..... 55 percent on faculty.
  - U of I ..... spent 31 percent on administrators ..... 69 percent on faculty.
  - GSU ..... spent 28 percent on administrators ..... 72 percent on faculty.
8. **\$100,000 (full-time).** Universities paid 1,233 administrators (31%) and 2,793 faculty (26%) at least \$100,000.
  - NIU ..... paid at least \$100,000 to ..... 120 of 179 administrators (67%) ..... 162 of 894 faculty (18%).
  - SIU ..... paid at least \$100,000 to ..... 188 of 308 administrators (61%) ..... 534 of 2,217 faculty (24%).
  - ISU ..... paid at least \$100,000 to ..... 100 of 209 administrators (48%) ..... 152 of 954 faculty (16%).
9. **FTE/Administrator.** Universities had an average of 45 FTE students/administrator (cost: \$2,025 per FTE):
  - CSU ..... 18 FTE students per administrator ..... cost: \$3,610 per FTE students.
  - U of I ..... 30 FTE students per administrator ..... cost: \$2,960 per FTE students.
  - GSU ..... 39 FTE students per administrator ..... cost: \$2,350 per FTE students.
10. **Administrative Expenditures.** University of Illinois paid \$350,000 for its president’s residences (over 50% of all universities’ housing cost of \$650,000) and \$680,000 for its administrators’ entertainment expenses (nearly 60% of all universities’ entertainment expenses of \$1.15 million).



**INTRODUCTION**

Legislative Audit Commission Resolution Number 143 directed the Auditor General to conduct a management audit of the State’s nine public universities to **compare** the following:

1. Management structure and related costs;
2. Operating expenses by function;
3. Administrative salaries to faculty salaries; and
4. Selected administrative expenditures.

These comparisons were made and are summarized in this Report Digest. In addition, this report includes a **separate** volume (Supplement) which has a detailed report on each individual university. The time period covered for this audit was fiscal year 2011.

**FULL-TIME EQUIVALENT**

**In higher education, student enrollment is generally presented in terms of Full-Time Equivalent (FTE) students, which is a way to combine full-time and part-time students. One FTE is 15 semester hours for undergraduates, 12 hours for graduates.**

**OVERVIEW**

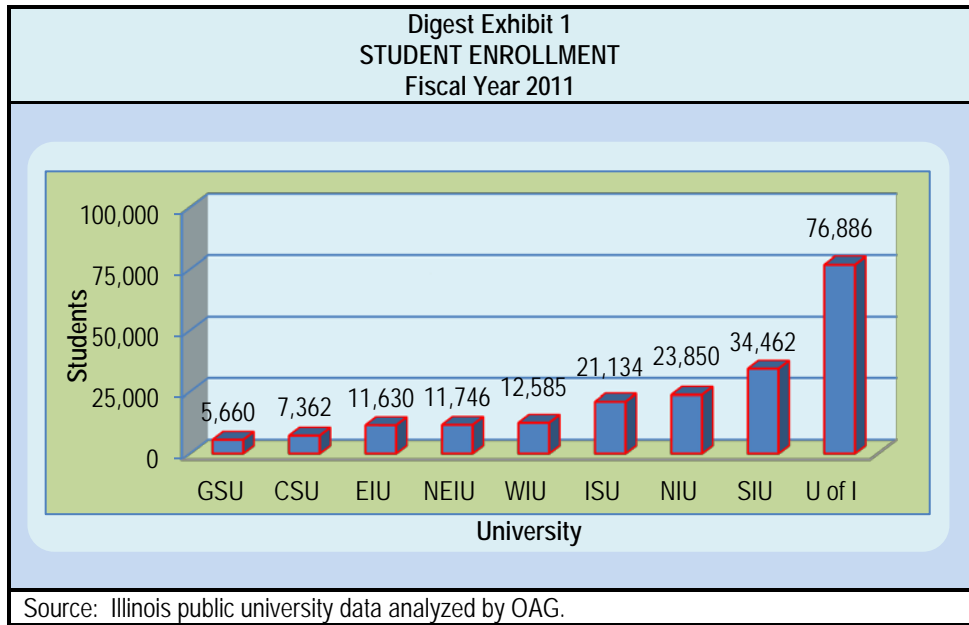
The State of Illinois has 9 public universities which have 12 campuses, along with a number of other satellite facilities located in different parts of the State from Chicago in the north, to Champaign and Charleston in the middle, to Carbondale in the south. The management structure of the universities varied due to different missions, funding, and programs.

In fiscal year 2011, the total revenue for the public universities was \$8 billion and total expenditures were \$7.5 billion. Universities received one-third (34%) of the revenues from the State of Illinois, 22 percent from tuition and fees, and the remainder from other sources, such as federal funds, sales & service, hospital, bookstore, investments, etc.

ACRONYMS	
CSU	Chicago State University
EIU	Eastern Illinois University
GSU	Governors State University
ISU	Illinois State University
NEIU	Northeastern Illinois University
NIU	Northern Illinois University
SIUC	Southern Illinois University-Carbondale
SIUE	Southern Illinois University-Edwardsville
SIU SOM	SIU School of Medicine
UIC	University of Illinois at Chicago
UIS	University of Illinois at Springfield
UIUC	University of Illinois at Urbana/Champaign
WIU	Western Illinois University
URO	University Related Organization

### Student Enrollment

The Illinois public universities had more than 205,000 students enrolled in Fall 2010 (fiscal year 2011). Over 162,000 were full-time students (80%) while the remaining 43,000 were part-time students. More than 150,000 students (75%) were undergraduates, while the remaining 25 percent were graduate students, as shown in Digest Exhibit 1.



### Tuition and Fees

The total cost for in-State undergraduate education at an Illinois public university, which includes tuition, fees, room, and board, ranged from a low of \$16,200 at SIUE to over \$22,500 at the UIUC and UIC in fiscal year 2011 (GSU and NEIU do not have dormitories and were, therefore, not considered).

**TUITION, FEES,  
ROOM, & BOARD**  
FY 2011

**Range:**

- **Highest: UIC and UIUC \$22,600**
- **Lowest: SIUE \$16,200**

- **Undergraduate** tuition and fees ranged from \$8,400 per year at SIUE to \$13,500 at UIUC. Room and board ranged from \$7,800 at SIUE to over \$9,600 at UIC and NIU.
- **Graduate** tuition and fees ranged from approximately \$7,500 at NEIU and GSU to \$13,500 at UIUC and over \$35,000 at the University of Illinois' College of Medicine. (pages 8-13)

DEFINITIONS
<ul style="list-style-type: none"> <li>• <b>Compensation</b> is base salary plus additional compensation, such as for overload courses (generally used interchangeably with salary).</li> <li>• <b>Management structure cost</b> is compensation for administrators.</li> <li>• <b>Faculty</b> includes instructors.</li> </ul>



## 1. MANAGEMENT STRUCTURE AND COST

The management structure of the universities varied as they have different missions, goals, and objectives; funding and tuition; enrollment and academic programs; number of campuses; competitiveness and ranking; and sports and extracurricular activities.

Two of the universities operated medical and dental schools (SIU & U of I), two did not have dormitories (GSU & NEIU), one operated a hospital (U of I), and one operated an upper division university only (GSU).

ADMINISTRATOR
Employees with executive, administrative, and managerial assignments within the university. These assignments involve planning, organizing, managing, and directing the university and its subunits.

Most of the universities had between three and five operating **divisions** (such as academics, business/finance, student affairs) with a range of administrators from 87 at GSU to over 1,000 at UIC and UIUC. There were up to 25 direct reporting **offices**.

The operating expenditures of the University of Illinois were more than all expenditures of the other eight universities combined (nearly \$4.5 billion vs. less than \$3 billion).

- The University of Illinois paid \$224 million to its administrators (i.e., management), which was 61 percent of universities' administrative compensation of over \$365 million (approximately \$2,950 per FTE student).
- SIU paid the second highest amount of \$37 million, or 10 percent of universities' administrative compensation (approximately \$1,300 per FTE student).
- EIU paid the lowest compensation to administrators per FTE student at \$872 per FTE.

### Number of Administrators

The nine Illinois public universities employed approximately 4,000 administrators. The university that reported the most administrators was the University of Illinois (2,549), followed by SIU (312) and CSU (308).

### OPERATING EXPENDITURES

FY 2011

**University of Illinois' operating expenditures (\$4.5 billion) were greater than all the other eight universities combined (\$3 billion).**

CSU had the most administrators per student at 1 administrator for every 18 students, followed by the University of Illinois which had 1 administrator for every 30 students, and GSU which had 1 administrator for every 39 students. The average for all the universities was approximately 1 administrator for 45 students, as shown in Digest Exhibit 2.

CSU reported the third most administrators of any public university (308) and included lower level positions, such as coordinators and specialists. We informed CSU of this difference in December 2012 but it did not want any change: “. . . *the administrator salaries should remain as reported at 308 persons for \$19.7 million.*”

Digest Exhibit 2 FTE STUDENTS PER ADMINISTRATOR Fiscal Year 2011			
1	2	3	4
Institution	FTE Students	Administrators	FTE per Administrator <sup>1</sup> (column 2 ÷ 3 = 4)
1. Chicago State University <sup>2</sup>	5,463	308	17.7
<b>2. University of Illinois – Total <sup>3</sup></b>	<b>75,665</b>	<b>2,549</b>	<b>29.7</b>
• U of I Administration	75,665	301	251.4
• UIUC	45,062	1,059	42.6
• UIS	3,620	102	35.5
• UIC	26,983	1,087	24.8
3. Governors State University	3,351	87	38.5
4. Northeastern Illinois University	7,758	114	68.1
5. Western Illinois University	11,019	159	69.3
6. Illinois State University	18,532	210	88.2
<b>7. Southern Illinois University – Total <sup>3</sup></b>	<b>28,977</b>	<b>312</b>	<b>92.9</b>
• SIU System	28,977	17	1,704.5
• SIUE	12,003	102	117.7
• SIUC	16,682	151	110.5
• SIU School of Medicine	292	42	7.0
8. Eastern Illinois University	10,248	104	98.5
9. Northern Illinois University	19,592	181	108.2
<b>Total</b>	<b>180,605</b>	<b>4,024</b>	<b>44.9</b>
<b>Notes:</b>			
<sup>1</sup> Administrators per FTE for SIU System and U of I Administration were calculated by dividing the total number of students at <b>all</b> the university campuses.			
<sup>2</sup> CSU reported 308 administrators which included lower level positions unlike other universities, such as coordinators and specialists; we informed CSU of this in December 2012 which did not want a change.			
<sup>3</sup> Rows shaded in <b>green</b> aggregate numbers for all campuses at SIU or U of I.			
Source: Illinois public university data analyzed by OAG.			

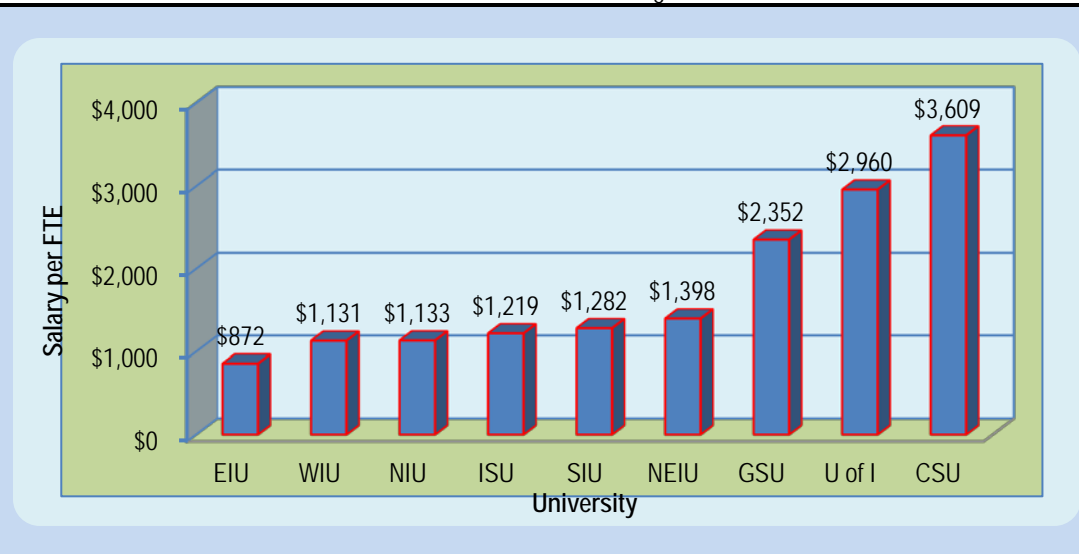
### Cost of University Administration

The nine public universities reported paying over \$365 million in fiscal year 2011 to its administrators: nearly \$360 million (average of \$91,500) was paid to 3,921 full-time administrators and nearly \$6.5 million was paid to another 103 part-time administrators (average of \$62,500). Digest Exhibit 3 shows the cost for administrators per student, which ranged from \$872 at EIU to \$3,609 at CSU (which counted many lower level positions as being administrators - e.g., coordinators, specialists).

Digest Exhibit 3 TOTAL COST OF ADMINISTRATORS PER STUDENT Fiscal Year 2011				
1	2	3	4	5
University	Administrators	Administrative Compensation	FTE Students	Cost of Administrators per Student (column 3 ÷ 4 = 5)
1. Chicago State University <sup>1</sup>	308	\$19,716,210	5,463	\$3,609
2. University of Illinois	2,549	\$223,989,193	75,665	\$2,960
3. Governors State University	87	\$7,880,633	3,351	\$2,352
4. Northeastern Illinois University	114	\$10,844,930	7,758	\$1,398
5. Southern Illinois University	312	\$37,149,568	28,977	\$1,282
6. Illinois State University	210	\$22,593,653	18,532	\$1,219
7. Northern Illinois University	181	\$22,197,549	19,592	\$1,133
8. Western Illinois University	159	\$12,464,514	11,019	\$1,131
9. Eastern Illinois University	104	\$8,938,255	10,248	\$872
<b>Total</b>	<b>4,024</b>	<b>\$365,774,505</b>	<b>180,605</b>	<b>\$2,025</b>

*Yellow shading shows numbers in descending order from high to low.*

<sup>1</sup> CSU included lower level positions unlike other universities, such as coordinators and specialists; we informed CSU of this in December 2012 which did not want a change.



Source: Illinois public university data analyzed by OAG.

- **Presidents.** Each university was headed by a president and the nine university presidents were paid a combined total of approximately \$3 million in fiscal year 2011, as shown in Digest Exhibit 4.
  - The University of Illinois had the highest paid president in fiscal year 2011 at \$620,000.
  - ISU had the second highest paid president at \$369,000.
  - NIU had the third highest paid president at \$328,834.

Digest Exhibit 4 TOTAL ADMINISTRATOR COMPENSATION BY POSITION Fiscal Year 2011			
1	2	3	4
Positions	Number	Total Paid	Average
1. Presidents	9	\$2,940,173	\$326,686
2. Chancellors	6	\$1,867,376	\$311,229
3. Senior/Executive Vice Presidents	3	\$735,427	\$245,142
4. Senior Associate Vice Presidents	2	\$482,265	\$241,133
5. Vice Chancellors	17	\$3,975,072	\$233,828
6. Provosts	11	\$2,272,536	\$206,594
7. Vice Presidents	31	\$5,642,099	\$182,003
8. Deans	108	\$18,835,882	\$174,406
9. Vice Provosts	13	\$2,078,027	\$159,848
10. Associate Provosts	23	\$3,511,739	\$152,684
11. Associate Vice Presidents	32	\$4,698,817	\$146,838
12. Associate Vice Chancellors	22	\$3,037,219	\$138,055
13. Associate Chancellors	12	\$1,534,668	\$127,889
14. Assistant Chancellors	2	\$253,285	\$126,643
15. Assistant Vice Presidents	41	\$5,124,249	\$124,982
16. Executive Directors	77	\$9,284,250	\$120,575
17. Assistant Vice Chancellors	10	\$1,123,750	\$112,375
18. Assistant Provosts	8	\$790,697	\$98,837
19. Directors	1,380	\$123,560,569	\$89,537
20. Other Administrators	2,217	\$174,026,405	\$78,496
<b>Total</b>	<b>4,024</b>	<b>\$365,774,505</b>	<b>\$90,898</b>
<i>Yellow shading of a column signifies that numbers are in descending order.</i>			
Source: Illinois public university data analyzed by OAG.			

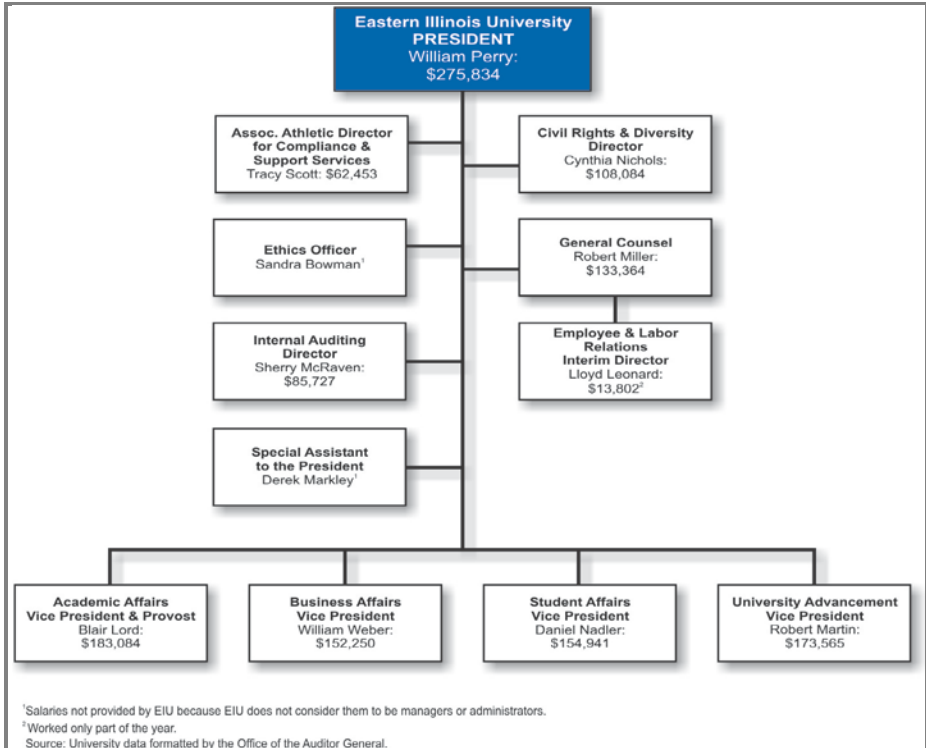
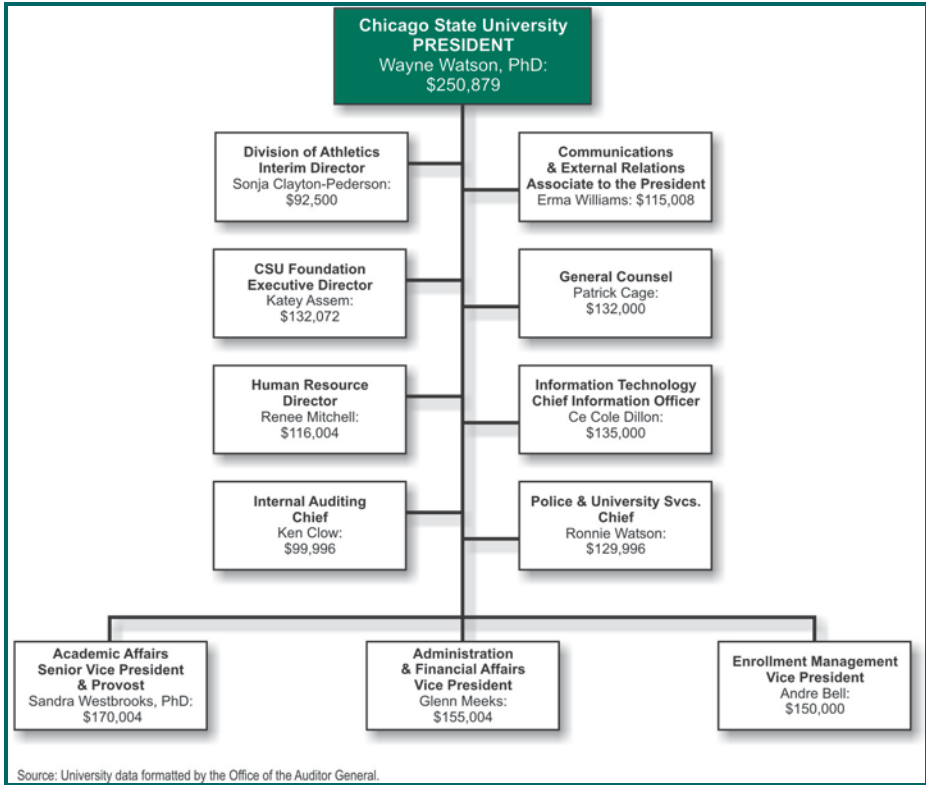
Digest Exhibit 5 shows the \$365 million in compensation that was paid to administrators at all of the nine Illinois public universities in fiscal year 2011.

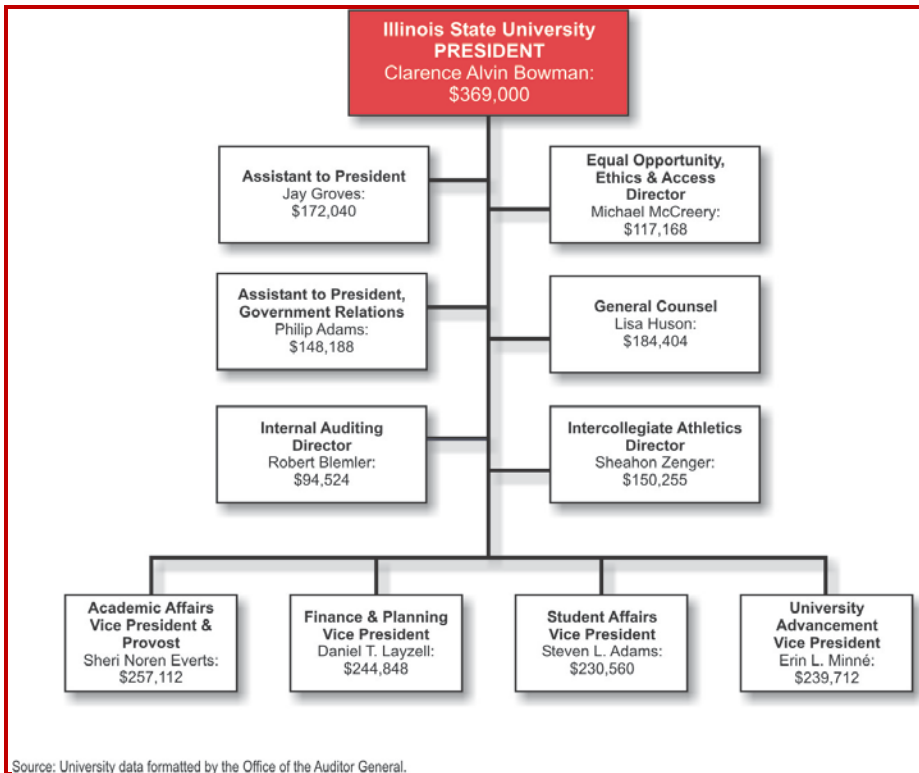
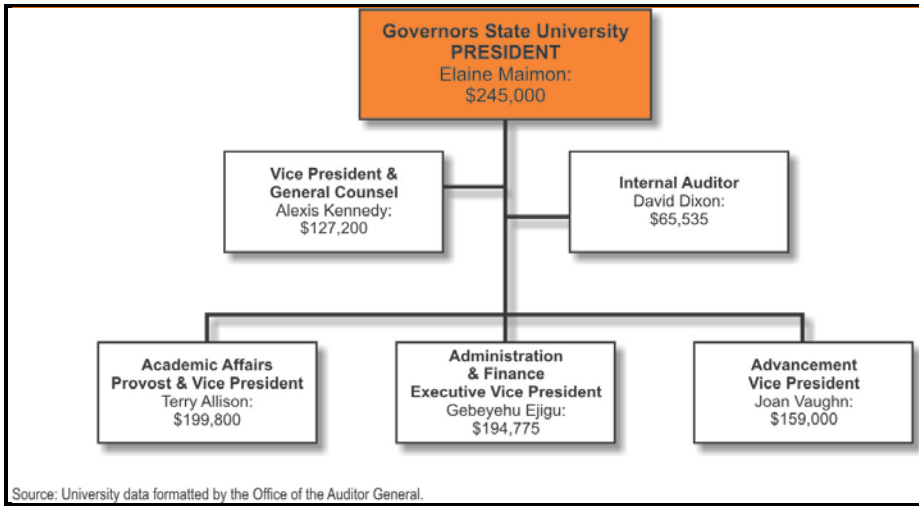
Digest Exhibit 5 ADMINISTRATORS' COMPENSATION AT ALL UNIVERSITIES Fiscal Year 2011										
1	2	3	4	5	6	7	8	9	10	11
Position	CSU	EIU	GSU	ISU	NEIU	NIU	SIU	U of I	WIU	TOTAL
1. President	\$250,879	\$275,834	\$245,000	\$369,000	\$261,000	\$328,834	\$320,376	\$620,000	\$269,250	\$2,940,173
2. Chancellor	\$0	\$0	\$0	\$0	\$0	\$0	\$618,277	\$1,249,099	\$0	\$1,867,376
3. Senior/Executive Vice President	\$0	\$0	\$194,775	\$0	\$0	\$305,911	\$234,741	\$0	\$0	\$735,427
4. Senior Associate Vice President	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$482,265	\$0	\$482,265
5. Vice Chancellor	\$0	\$0	\$0	\$0	\$0	\$0	\$1,410,954	\$2,564,118	\$0	\$3,975,072
6. Provost	\$170,004	\$183,084	\$219,640	\$257,112	\$0	\$268,721	\$710,796	\$265,000	\$198,180	\$2,272,536
7. Vice President	\$305,004	\$480,756	\$159,000	\$715,120	\$657,600	\$1,431,348	\$388,948	\$850,988	\$653,336	\$5,642,099
8. Dean	\$1,147,358	\$1,027,751	\$984,620	\$1,433,087	\$908,954	\$1,859,391	\$3,104,954	\$7,599,117	\$770,651	\$18,835,882
9. Vice Provost	\$0	\$0	\$95,490	\$0	\$137,425	\$518,012	\$0	\$1,327,100	\$0	\$2,078,027
10. Associate Provost	\$0	\$0	\$0	\$841,842	\$127,738	\$127,052	\$1,045,967	\$1,079,340	\$289,800	\$3,511,739
11. Associate Vice President	\$227,556	\$124,686	\$759,509	\$514,968	\$407,637	\$1,454,870	\$0	\$907,715	\$301,878	\$4,698,817
12. Associate Vice Chancellor	\$0	\$0	\$0	\$0	\$0	\$0	\$842,633	\$2,194,586	\$0	\$3,037,219
13. Associate Chancellor	\$0	\$0	\$0	\$0	\$0	\$0	\$115,008	\$1,419,660	\$0	\$1,534,668
14. Assistant Chancellor	\$0	\$0	\$0	\$0	\$0	\$0	\$104,085	\$149,200	\$0	\$253,285
15. Assistant Vice President	\$113,052	\$530,447	\$212,966	\$760,386	\$88,705	\$782,154	\$227,688	\$1,883,389	\$525,463	\$5,124,249
16. Executive Director	\$579,090	\$144,506	\$356,373	\$778,236	\$461,884	\$289,130	\$1,203,641	\$5,369,833	\$101,556	\$9,284,250
17. Assistant Vice Chancellor	\$0	\$0	\$0	\$0	\$0	\$0	\$556,264	\$567,486	\$0	\$1,123,750
18. Assistant Provost	\$0	\$0	\$0	\$0	\$83,410	\$0	\$366,744	\$340,543	\$0	\$790,697
19. Director	\$5,307,114	\$3,994,666	\$2,135,042	\$5,608,879	\$4,216,950	\$7,167,431	\$13,022,385	\$76,498,538	\$5,609,564	\$123,560,569
20. Other Management	\$11,616,153	\$2,176,526	\$2,518,218	\$11,315,023	\$3,493,629	\$7,664,697	\$12,876,108	\$118,621,216	\$3,744,835	\$174,026,405
<b>Total</b>	<b>\$19,716,210</b>	<b>\$8,938,255</b>	<b>\$7,880,633</b>	<b>\$22,593,653</b>	<b>\$10,844,930</b>	<b>\$22,197,549</b>	<b>\$37,149,568</b>	<b>\$223,989,193</b>	<b>\$12,464,514</b>	<b>\$365,774,505</b>
<i>Totals may not add due to rounding. Dark blue shading shows the highest numbers.</i>										
Source: Illinois public university data analyzed by OAG.										

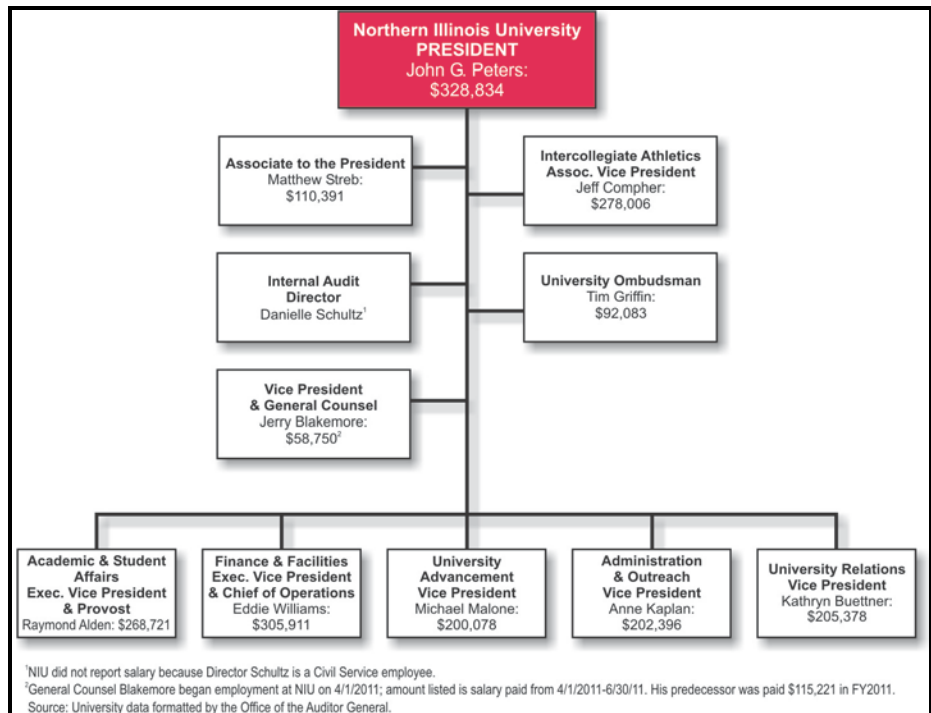
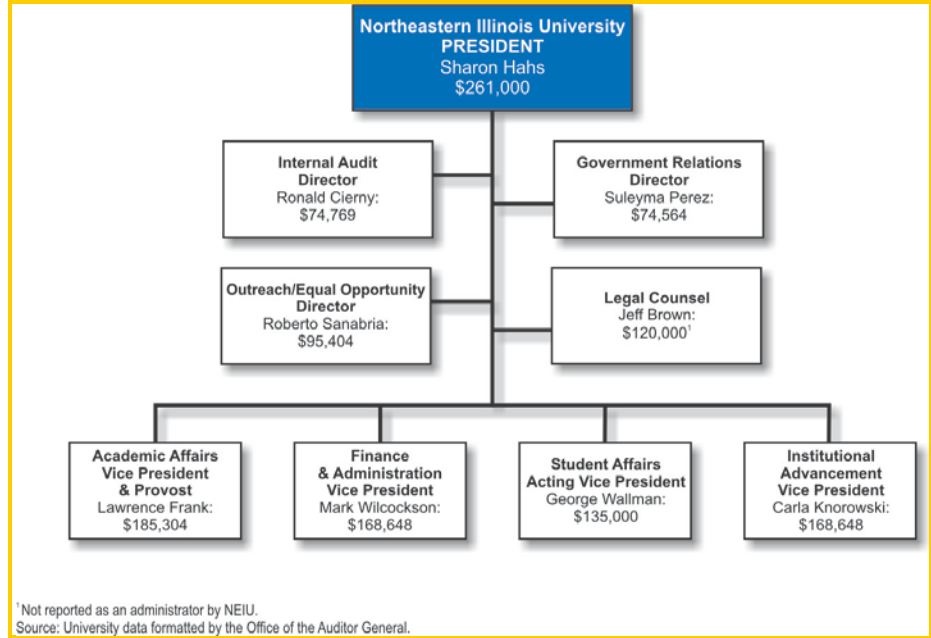
### Universities' Organizational Charts

To visually depict the uppermost organizational structure of universities, this section shows the first page of the organizational chart for the nine public universities which has the university president, any chancellors, and vice presidents, along with their annual salaries for fiscal year 2011. The Supplement shows more extensive organizational charts for each university. [University colors are used to the extent possible.] (pages 19-41)

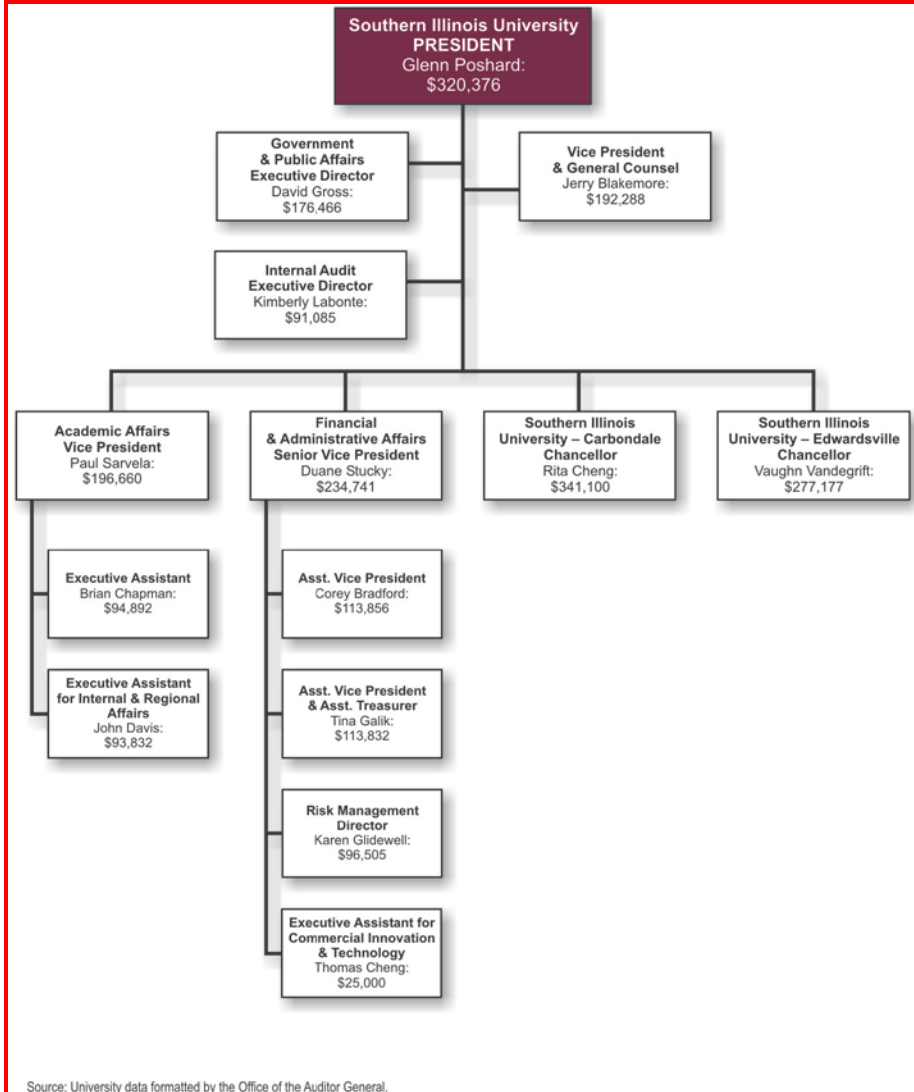
**Digest Exhibit 6**  
**ORGANIZATIONAL CHARTS OF UNIVERSITIES**  
**Fiscal Year 2011**

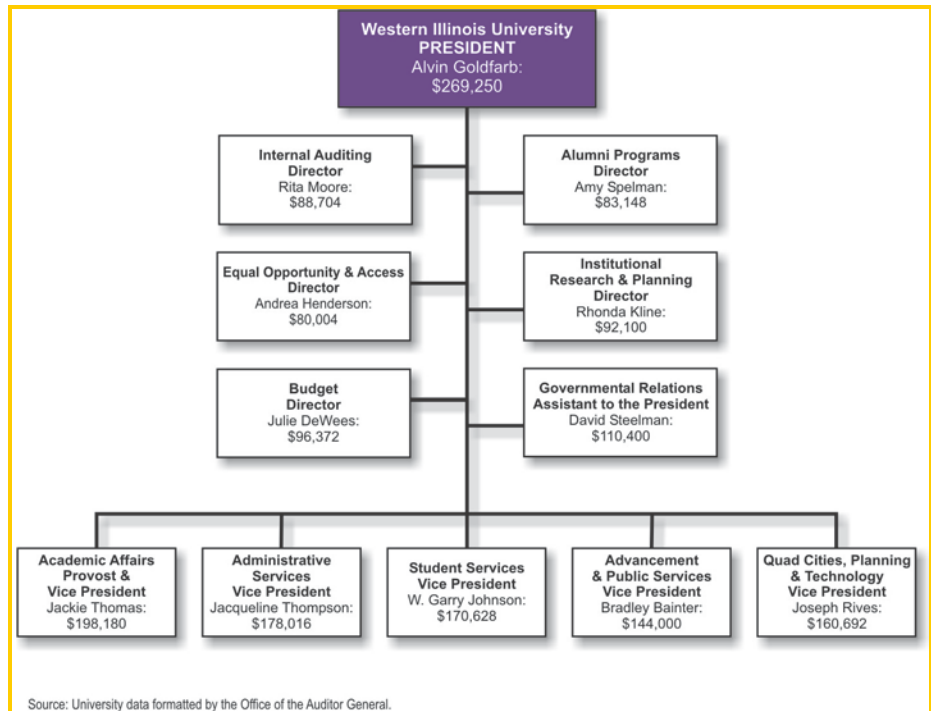
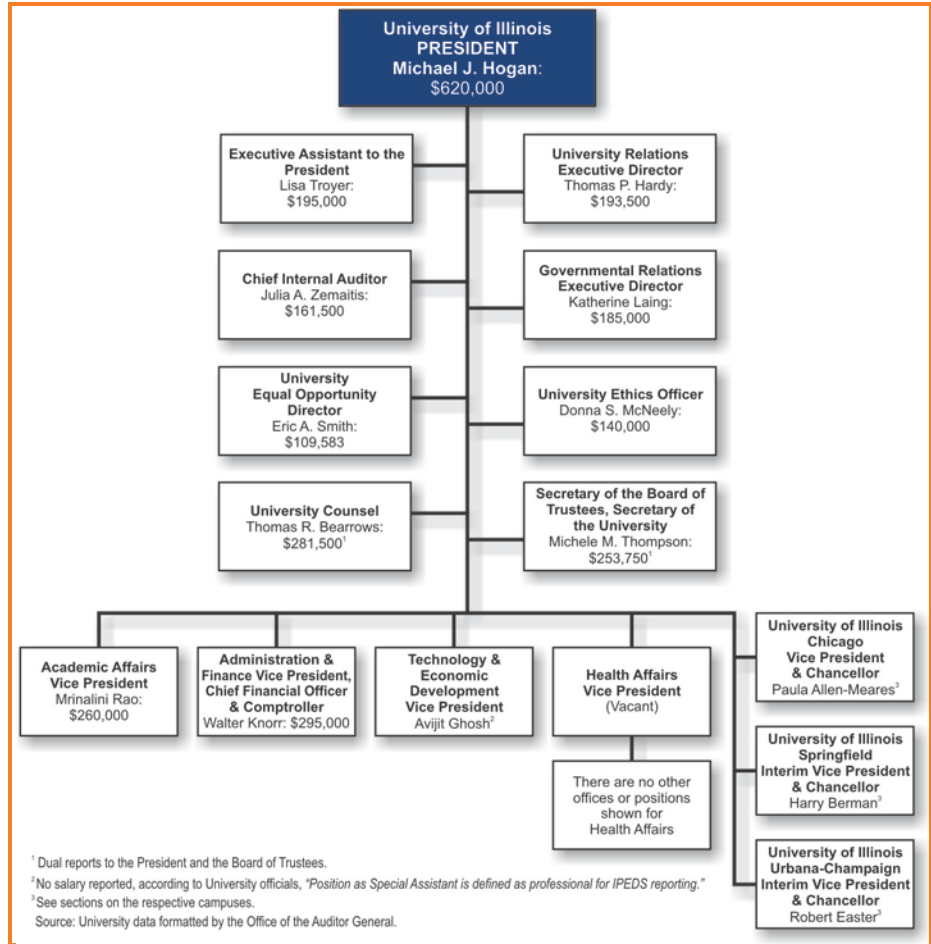












**2. OPERATING EXPENDITURES**

In fiscal year 2011, the revenues for the nine Illinois public universities were \$8 billion and expenditures were \$7.5 billion. Most of these expenditures, \$7.3 billion, were for operations (as opposed to capital expenditures) and are categorized into the eight functional areas reported in the OAG financial audits, as shown in Digest Exhibit 7.

Digest Exhibit 7 OPERATING EXPENDITURES BY FUNCTION Fiscal Year 2011 (\$ in millions)									
1	2	3	4	5	6	7	8	9	10
University	Instruction	Organized Research	Public Service	Academic Support	Student Services	Institutional Support	O & M Physical Plant	Other <sup>1</sup>	Total <sup>2</sup>
1. U of I	\$1,006.2	\$680.7	\$387.5	\$349.1	\$131.8	\$209.8	\$287.8	\$1,412.6	\$4,465.5
2. SIU	\$317.2	\$63.7	\$62.7	\$161.9	\$69.0	\$70.1	\$84.2	\$174.9	\$1,003.6
3. NIU	\$129.2	\$16.7	\$27.1	\$31.2	\$13.8	\$35.2	\$27.8	\$230.6	\$511.5
4. ISU	\$114.0	\$14.0	\$15.7	\$18.1	\$35.7	\$29.5	\$24.2	\$204.5	\$455.9
5. WIU	\$61.2	\$3.1	\$10.6	\$17.3	\$20.0	\$12.8	\$15.5	\$121.6	\$262.0
6. EIU	\$94.2	\$1.1	\$7.9	\$15.7	\$20.9	\$20.1	\$14.6	\$59.2	\$233.7
7. NEIU	\$70.7	\$0.8	\$13.4	\$9.6	\$11.6	\$13.4	\$14.0	\$19.9	\$153.5
8. CSU	\$41.8	\$3.5	\$5.6	\$6.3	\$14.7	\$9.6	\$10.8	\$48.1	\$140.4
9. GSU	\$41.8	\$1.1	\$13.9	\$2.2	\$6.2	\$15.0	\$7.0	\$4.7	\$91.9
<b>Total<sup>2</sup></b>	<b>\$1,876.2</b>	<b>\$ 784.7</b>	<b>\$ 544.3</b>	<b>\$ 611.4</b>	<b>\$ 323.8</b>	<b>\$ 415.4</b>	<b>\$ 486.0</b>	<b>\$ 2,276.1</b>	<b>\$7,318.0</b>
1. U of I	22.5%	15.2%	8.7%	7.8%	3.0%	4.7%	6.4%	31.6%	100%
2. SIU	31.6%	6.3%	6.2%	16.1%	6.9%	7.0%	8.4%	17.4%	100%
3. NIU	25.3%	3.3%	5.3%	6.1%	2.7%	6.9%	5.4%	45.1%	100%
4. ISU	25.0%	3.1%	3.4%	4.0%	7.8%	6.5%	5.3%	44.9%	100%
5. WIU	23.3%	1.2%	4.0%	6.6%	7.6%	4.9%	5.9%	46.4%	100%
6. EIU	40.3%	0.5%	3.4%	6.7%	8.9%	8.6%	6.2%	25.3%	100%
7. NEIU	46.1%	0.5%	8.7%	6.3%	7.6%	8.7%	9.1%	13.0%	100%
8. CSU	29.8%	2.5%	4.0%	4.5%	10.5%	6.8%	7.7%	34.3%	100%
9. GSU	45.5%	1.2%	15.1%	2.4%	6.8%	16.3%	7.6%	5.1%	100%
<b>Total<sup>2</sup></b>	<b>25.6%</b>	<b>10.7%</b>	<b>7.4%</b>	<b>8.4%</b>	<b>4.4%</b>	<b>5.7%</b>	<b>6.6%</b>	<b>31.1%</b>	<b>100%</b>

*Yellow shading shows numbers in descending order from high to low.*

Notes:  
<sup>1</sup> Other includes depreciation, scholarships, independent operations, on behalf payments (retirement, medical insurance), etc.  
<sup>2</sup> Totals may not add due to rounding.

Source: OAG financial audit data.

- In terms of percentages, operating expenditures for all universities were over 25 percent for instruction, 10 percent for research, 8 percent for academic support, and 7 percent for public service.

**OPERATING EXPENDITURES**

FY 2011

Instruction..... over 25%  
 Research ..... over 10%

- The University of Illinois had the highest operating expenditures of approximately \$4.5 billion out of \$7.3 billion (61%) for all nine Illinois public universities, followed by SIU which had over \$1 billion in operating expenditures out of \$7.3 billion (14%) for all universities.
- The highest operating expenditure per FTE student was also at the University of Illinois at \$59,000, with SIU being over \$34,600, and all the remaining universities being less than \$27,500. The average for all universities was approximately \$40,500 as shown in Digest Exhibit 8. (pages 43-54)

**OPERATING EXPENDITURES**

Per FTE Student in FY 2011

**U of I..... \$59,000**  
**SIU..... \$34,600**  
**Others ..... under \$27,500**

Digest Exhibit 8 OPERATING EXPENDITURES PER FTE STUDENT Fiscal Year 2011			
1	2	3	4
University	Amount	FTE Students	Per FTE
1. U of I	\$4,465,371,000	75,665	\$59,015
2. SIU	\$1,003,604,416	28,977	\$34,635
3. GSU	\$91,911,254	3,351	\$27,428
4. NIU	\$511,516,000	19,592	\$26,108
5. CSU	\$140,409,492	5,463	\$25,702
6. ISU	\$455,896,018	18,532	\$24,600
7. WIU	\$262,048,789	11,019	\$23,782
8. EIU	\$233,707,568	10,248	\$22,805
9. NEIU	\$153,500,409	7,758	\$19,786
<b>Total</b>	<b>\$7,317,964,946</b>	<b>180,605</b>	<b>\$40,519</b>
Totals may not add due to rounding. <i>Yellow shading shows numbers in descending order.</i>			
Source: OAG financial audit data.			

**3. COMPARISON OF SALARIES**

The total amount of compensation (i.e., base salary plus additional compensation, such as for overload courses) paid to all faculty and administrators in fiscal year 2011 was \$1.375 billion: over \$365 million (27%) to administrators and over \$1 billion to faculty (73%), as shown in Digest Exhibit 9.

Digest Exhibit 9 TOTAL ADMINISTRATIVE vs. FACULTY COMPENSATION Fiscal Year 2011					
1	2	3	4	5	6
University	Administration		Faculty		Total Compensation (column 2 + 4)
	Compensation	Percent of Total (column 2 ÷ 6)	Compensation	Percent of Total (column 4 ÷ 6)	
1. EIU	\$8,898,911	16%	\$48,019,695	84%	\$56,957,950
2. SIU	\$37,149,568	17%	\$186,866,734	83%	\$224,016,302
3. WIU	\$12,464,514	19%	\$52,475,435	81%	\$64,939,949
4. ISU	\$22,593,653	23%	\$75,261,090	77%	\$97,854,743
5. NIU	\$22,197,549	24%	\$72,127,422	76%	\$94,324,971
6. NEIU	\$10,844,930	26%	\$30,835,900	74%	\$41,680,830
7. GSU	\$7,880,633	28%	\$20,470,598	72%	\$28,351,231
8. U of I	\$223,989,193	31%	\$498,360,950	69%	\$722,350,143
9. CSU <sup>1</sup>	\$19,716,210	45%	\$24,206,908	55%	\$43,923,118
<b>Total</b>	<b>\$365,774,505</b>	<b>27%</b>	<b>\$1,008,624,732</b>	<b>73%</b>	<b>\$1,374,399,237</b>

*Dark blue shading shows the highest numbers while light blue shading shows the lowest numbers.*

Notes:  
<sup>1</sup> CSU reported the third most administrators of any public university (308) and included lower level positions, such as coordinators and specialists.

Source: Illinois public university data analyzed by OAG.

The **average full-time** compensation was approximately \$91,650 for administrators and \$84,775 for faculty. Faculty members are paid based on a 9-month contract and administrators are paid based on a 12-month contract which, according to SIU, is a reason for the higher compensation for administrators.

- The University of Illinois paid the highest compensation to all faculty (nearly \$500 million) and administrators (nearly \$225 million) for a total of approximately \$725 million.
- GSU paid the lowest dollar compensation to faculty (\$20 million) and administrators (nearly \$8 million) for a total of approximately \$28 million.

■ **Administrators**

The nine public universities employed approximately 4,000 total administrators whose total compensation was over \$365 million in fiscal year 2011. These included 3,921 full-time administrators who were paid nearly \$360 million and 103 part-time administrators who were paid more than \$6 million, as shown in the inset.

- Compensation.** The average compensation for full-time administrators was over \$91,600. The average compensation for part-time administrators was over \$62,500. The highest administrative compensation was paid to the president of the University of Illinois at \$620,000.

University	Compensation	Full-Time # <sup>1</sup>	Average Comp.
1. NIU	\$22,005,915	179	\$122,938
2. SIU	\$36,896,569	308	\$119,794
3. ISU	\$22,535,980	209	\$107,828
4. NEIU	\$10,812,050	113	\$95,682
5. GSU	\$7,776,331	84	\$92,575
6. U of I	\$218,258,329	2,459	\$88,759
7. EIU	\$8,898,911	103	\$86,397
8. WIU	\$12,434,952	158	\$78,702
9. CSU	\$19,716,210	308	\$64,014
Total	\$359,335,248	3,921	\$91,644

*Yellow shading shows numbers in descending order.*

Notes:  
<sup>1</sup> Universities also employed 103 part-time administrators for a total of 4,024 administrators; their compensation was \$6,439,257 (average of \$62,517 each) for a total of \$365,774,505.

Source: OAG analysis of university data.

**ADMINISTRATORS  
PAID \$100,000**  
FY 2011

**31% of the full-time administrators were paid at least \$100,000.**

- \$100,000.** Nearly one-third (31%) of the full-time administrators (1,233 of 3,921) were paid at least \$100,000 in fiscal year 2011, as shown below:

  1. NIU .....120 administrators..... 67%
  2. SIU .....188 administrators..... 61%
  3. ISU .....100 administrators..... 48%
  4. GSU.....28 administrators..... 33%
  5. EIU .....33 administrators..... 32%

■ **Faculty**

The nine public universities employed nearly 16,000 faculty whose total compensation was over \$1 billion (\$1,008,624,732) in fiscal year 2011. These included nearly 10,750 full-time faculty who were paid over \$900 million and 5,050 part-time faculty who were paid approximately \$100 million, as shown in the inset.

• **Compensation.**

The average compensation for the full-time faculty was under \$85,000. The average compensation for part-time faculty was over \$19,000. The University of Illinois paid the highest average compensation to faculty at nearly \$99,000, followed by SIU at over \$81,000 and NIU at over \$75,000.

FULL-TIME FACULTY COMPENSATION Fiscal Year 2011			
University	Compensation	Full-Time # <sup>1</sup>	Average Comp.
1. U of I	\$425,463,252	4,301	\$98,922
2. SIU	\$180,443,592	2,217	\$81,391
3. NIU	\$67,680,559	894	\$75,705
4. ISU	\$70,592,046	954	\$73,996
5. WIU	\$51,321,219	695	\$73,843
6. GSU	\$17,976,333	247	\$72,779
7. EIU	\$46,900,088	665	\$70,526
8. CSU	\$23,609,483	350	\$67,456
9. NEIU	\$27,090,037	423	\$64,043
Total <sup>2</sup>	\$911,076,610	10,746	\$84,783

*Yellow shading shows numbers in descending order.*

Notes:  
<sup>1</sup> Universities also employed 5,051 part-time faculty for a total of 15,797 faculty; their compensation was \$97,548,123 (average of \$19,313 each) for a total of \$1,008,624,732.  
<sup>2</sup> Totals may not add due to rounding.

Source: OAG analysis of university data.

- **\$100,000.** One-quarter (26%) of the full-time faculty (2,793 of 10,746) were paid at least \$100,000 in fiscal year 2011, as shown below:

1. U of I.....	1,606 faculty.....	37%
2. SIU .....	534 faculty.....	24%
3. NIU .....	162 faculty.....	18%
4. EIU.....	115 faculty.....	17%
5. WIU.....	117 faculty.....	17%

**Faculty vs. Administrative Salaries**

The nine public universities employed nearly 10,750 full-time faculty and over 3,900 full-time administrators and reported their total compensation (salaries plus additional compensation) at approximately \$1.25 billion in fiscal year 2011: \$911 million for faculty and nearly \$360 million for administrators. Total compensation including part-time faculty and administrators was \$1.375 billion.

The nine public universities paid an average of approximately \$84,775 to faculty and \$91,650 to administrators. SIU School of Medicine had the highest average compensation for faculty at \$133,000, followed by UIC at over \$104,500, while the lowest were NEIU and UIS at over \$64,000 (see Digest Exhibit 10).

**FACULTY  
PAID \$100,000**

---

FY 2011

**26% of full-time faculty  
were paid at least \$100,000**

**AVERAGE  
COMPENSATION**

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FY 2011

- Faculty \$84,775
- Administrators \$91,650

Digest Exhibit 10 FULL-TIME FACULTY AND ADMINISTRATOR SALARY <sup>1</sup> Fiscal Year 2011				
1	2	3	4	5
	ADMINISTRATORS		FACULTY	
Institution	Number	Average Compensation	Number	Average Compensation
1. NIU	179	\$122,938	894	\$75,705
<b>2. SIU - Total <sup>2</sup></b>	<b>308</b>	<b>\$119,794</b>	<b>2,217</b>	<b>\$81,391</b>
• SIU System	17	\$136,592	0	\$0
• SIUC	147	\$123,460	1,087	\$72,124
• SIU SOM	42	\$119,630	374	\$132,959
• SIUE	102	\$111,779	756	\$69,203
3. ISU	209	\$107,828	954	\$73,996
4. NEIU	113	\$95,682	423	\$64,043
5. GSU	84	\$92,575	247	\$72,779
<b>6. U of I - Total <sup>2</sup></b>	<b>2,459</b>	<b>\$88,759</b>	<b>4,301</b>	<b>\$98,922</b>
• U of I Hosp.	123	\$112,822	0	\$0
• UI Admin	299	\$106,388	2	\$119,400
• UIC	913	\$85,910	1,923	\$104,590
• UIUC	1,025	\$84,758	2,189	\$96,885
• UIS	99	\$73,319	187	\$64,264
7. EIU	103	\$86,397	665	\$70,526
8. WIU	158	\$78,702	695	\$73,843
9. CSU	308	\$64,014	350	\$67,456
<b>Total <sup>3</sup></b>	<b>3,921</b>	<b>\$91,644</b>	<b>10,746</b>	<b>\$84,783</b>

*Yellow shading shows numbers in descending order.*

Notes:  
<sup>1</sup> The universities also employed approximately 5,000 part-time faculty who were paid nearly \$100 million (average of \$20,000) and approximately 100 part-time administrators who were paid about \$6 million (average of \$60,000).  
<sup>2</sup> Rows shaded in green aggregate numbers for all campuses at SIU or U of I.  
<sup>3</sup> Totals may not add due to rounding.

Source: OAG analysis of Illinois public universities' data.

The highest average compensation for administrators was paid by the SIU System Office at over \$136,000 per year (total expenditure: over \$2.25 million).

- The campus with the highest compensation was SIUC at over \$123,000 per year (total expenditure: over \$18 million), followed by NIU at nearly \$123,000 per year (expenditure \$22 million).
- The lowest average compensation for administrators was \$64,000 per year at CSU (total expenditure: nearly \$20 million) followed by UIS at over \$73,000 per year (total expenditure: \$7.25 million).

**Highest Paid Administrators**

The University of Illinois paid the highest salaries to 15 of 20 administrative positions in fiscal year 2011 (see Digest Exhibit 11).



- The highest paid administrator was the University of Illinois President at \$620,000, followed by the UIUC Athletic Director at \$600,000, the UIC Vice Chancellor for Research at \$560,000, and the UIC HealthCare CEO at over \$445,000.
- NIU paid the highest salaries to 3 of the 20 positions: Senior Executive Vice President (nearly \$306,000), Associate Vice President (\$278,000), and Provost (nearly \$269,000).
- SIU paid the highest salaries to the remaining 2 of 20 positions: Associate Provost (\$201,500) and Assistant Provost (over \$140,500).

**HIGHEST PAID ADMINISTRATORS**

FY 2011

- **U of I President \$620,000**
- **UIUC Athletic Director \$600,000**
- **UIC Vice Chancellor \$560,000**

Digest Exhibit 11 HIGHEST PAID ADMINISTRATORS Fiscal Year 2011									
1	2	3	4	5	6	7	8	9	10
Position	CSU	EIU	GSU	ISU	NEIU	NIU	SIU	U of I	WIU
1. President	\$250,879	\$275,834	\$245,000	\$369,000	\$261,000	\$328,834	\$320,376	\$620,000	\$269,250
2. Chancellor	\$0	\$0	\$0	\$0	\$0	\$0	\$341,100	\$409,345	\$0
3. Sr. Ex. V.P.	\$0	\$0	\$194,775	\$0	\$0	\$305,911	\$234,741	\$0	\$0
4. Sr. AVP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$246,015	\$0
5. Vice Chan.	\$0	\$0	\$0	\$0	\$0	\$0	\$384,600	\$560,000	\$0
6. Provost	\$170,004	\$183,084	\$199,800	\$257,112	\$0	\$268,721	\$249,097	\$265,000	\$198,180
7. VP	\$155,004	\$173,565	\$159,000	\$244,848	\$185,304	\$235,000	\$196,660	\$295,988	\$178,016
8. Dean	\$215,862	\$142,099	\$193,371	\$205,008	\$157,729	\$277,656	\$246,588	\$340,000	\$168,000
9. Vice Provost	\$0	\$0	\$95,490	\$0	\$137,425	\$158,011	\$0	\$293,450	\$0
10. Assoc Provo	\$0	\$0	\$0	\$196,920	\$127,739	\$127,052	\$201,510	\$184,800	\$144,900
11. Assoc. V.P.	\$117,996	\$124,686	\$133,560	\$181,620	\$151,409	\$278,006	\$0	\$267,615	\$126,120
12. Assoc. V.C.	\$0	\$0	\$0	\$0	\$0	\$0	\$166,029	\$228,340	\$0
13. Assoc Chan	\$0	\$0	\$0	\$0	\$0	\$0	\$115,008	\$202,200	\$0
14. Assist Chan	\$0	\$0	\$0	\$0	\$0	\$0	\$104,085	\$149,200	\$0
15. Assist. V.P.	\$113,052	\$109,696	\$121,852	\$168,516	\$88,705	\$143,723	\$113,856	\$204,624	\$126,336
16. Exec. Dir.	\$132,072	\$80,654	\$90,000	\$139,884	\$131,136	\$107,523	\$176,466	\$445,740	\$101,556
17. Assist. V.C.	\$0	\$0	\$0	\$0	\$0	\$0	\$128,562	\$152,856	\$0
18. Ast. Provost	\$0	\$0	\$0	\$0	\$83,410	\$0	\$140,619	\$98,000	\$0
19. Director	\$116,004	\$155,345	\$129,032	\$168,144	\$132,955	\$167,683	\$180,324	\$600,000	\$139,260
20. Other Mgmt.	\$140,144	\$133,364	\$129,295	\$189,600	\$182,646	\$286,775	\$229,500	\$386,000	\$136,752

*Dark blue shading shows the highest numbers while light blue shading shows the lowest numbers.*

Source: OAG analysis of Illinois public universities' data.

Nearly one-third (31%) of the full-time administrators and over one-quarter (26%) of the full-time faculty at the nine public universities were paid at least \$100,000 in fiscal year 2011.

Digest Exhibit 12 shows the salaries of the top 40 university employees paid with public funds. Most receiving additional compensation taught additional classes (e.g., physicians at UIC hospital) or had additional responsibilities according to the University of Illinois.

Digest Exhibit 12 SALARIES OF TOP ADMINISTRATORS AND FACULTY <sup>1</sup> Fiscal Year 2011					
1	2	3	4	5	6
Institution	Name <sup>2</sup>	Title	Annual Salary	Additional Compensation	Total
1. UI Admin	Michael Hogan	President	\$620,000	\$0	\$620,000
2. SIU SOM	Russell Yang	Professor	\$600,000	\$0	\$600,000
3. UIUC	Ronald Guenther	Athletics Director	\$600,000	\$0	\$600,000
4. SIU SOM	Khaled Saleh	Professor	\$600,000	\$0	\$600,000
5. UIC	Joe Garcia	Vice Chancellor	\$510,000	\$50,000	\$560,000
6. SIU SOM	Jeffrey Cozzens	Associate Professor	\$550,000	\$0	\$550,000
7. SIU SOM	Gary Dunnington	Professor	\$532,027	\$0	\$532,027
8. UIC	Enrico Benedetti	Professor	\$321,000	\$205,250	\$526,250
9. SIU SOM	Ricardo Loret de Mola	Associate Professor	\$513,000	\$0	\$513,000
10. UIC	Dimitri Azar	Professor	\$307,500	\$203,125	\$510,625
11. UIC	Jasti Rao	Professor	\$365,584	\$126,562	\$492,146
12. SIU SOM	Laurent Brard	Associate Professor	\$490,196	\$0	\$490,196
13. SIU SOM	Robert Abrams	Assistant Professor	\$460,400	\$0	\$460,400
14. SIU SOM	Daniel Batton	Professor	\$425,000	\$26,548	\$451,548
15. UI Hosp	John Denardo	CEO, Healthcare Systems	\$445,740	\$0	\$445,740
16. SIU SOM	Gary Johnson	Professor	\$435,000	\$0	\$435,000
17. UIC	J. Regan Thomas	Professor	\$329,090	\$102,019	\$431,109
18. UIC	Masoud Hemmati	Professor	\$328,825	\$101,250	\$430,075
19. SIU SOM	Gurpreet Mander	Assistant Professor	\$390,000	\$35,000	\$425,000
20. SIU SOM	K. Thomas Robbins	Professor	\$424,318	\$123	\$424,441
21. SIU SOM	Andre Bieniarz	Professor	\$410,400	\$0	\$410,400
22. UIC	Paula Allen-Meares	Vice President/Chancellor	\$375,000	\$34,345	\$409,345
23. UIC	Howard Ozer	Visiting Professor	\$304,200	\$105,000	\$409,200
24. SIU SOM	Reinaldo Acosta	Assistant Professor	\$400,000	\$0	\$400,000
25. SIU SOM	Gwyneth Thompson	Assistant Professor	\$400,000	\$0	\$400,000
26. UIC	Victor Aletich	Professor	\$400,000	\$0	\$400,000
27. UIC	Martin Borhani	Visiting Associate Professor	\$400,000	\$0	\$400,000
28. UIC	Uretz Oliphant	Head	\$386,000	\$0	\$386,000
29. UIC	Anand Kumar	Professor	\$310,000	\$75,000	\$385,000
30. SIU SOM	John Kevin Dorsey	Dean/Provost	\$384,600	\$0	\$384,600
31. UIUC	Ira Solomon	Professor	\$284,000	\$91,832	\$375,832
32. SIU SOM	Andreas Meier	Associate Professor	\$370,000	\$0	\$370,000
33. ISU	Clarence Al Bowman	President	\$369,000	\$0	\$369,000
34. SIU SOM	John Godwin	Professor	\$367,718	\$0	\$367,718
35. SIU SOM	Michael Neumeister	Professor	\$364,130	\$319	\$364,449
36. UIC	Verna Baughman	Professor	\$360,000	\$0	\$360,000
37. UIC	Fady Charbel	Professor	\$255,225	\$104,333	\$359,558
38. UI Hosp	Timothy McDonald	Chief Safety and Risk Off.	\$358,850	\$0	\$358,850
39. UIUC	Robert Easter	Interim VP & Chancellor	\$355,000	\$0	\$355,000
40. SIU SOM	Devin Amin	Assistant Professor	\$350,000	\$0	\$350,000
<b>Total</b>			<b>\$16,451,804</b>	<b>\$1,260,705</b>	<b>\$17,712,509</b>
<p><i>Yellow shading of column shows numbers in descending order. Totals may not add due to rounding.</i></p> <p>Notes:  <sup>1</sup> Includes only faculty and administrators (e.g., does not include coaches).  <sup>2</sup> Some individuals may no longer be employed in the same position (e.g., former U of I President Michael Hogan).</p>					
Source: Illinois public universities data.					

In fiscal year 2011, 1,233 of 3,921 **full-time** administrators (31%) were paid at least \$100,000 by the public universities, as shown in Digest Exhibit 13. They were paid \$180 million of the nearly \$360 million that universities paid to administrators (50%).

Digest Exhibit 13 ADMINISTRATORS PAID AT LEAST \$100,000 (Full-Time) Fiscal Year 2011					
1	2	3	4	5	6
Institution	Admin. Paid \$100,000+	Total	% <sup>1</sup>	Highest Paid Administrator	Comp.
1. NIU	120	179	67%	President	\$328,834
<b>2. SIU - Total <sup>2</sup></b>	<b>188</b>	<b>308</b>	<b>61%</b>	<b>Dean/Provost</b>	<b>\$384,600</b>
• SIU System	12	17	71%	President	\$320,376
• SIU SOM	21	42	50%	Dean/Provost	\$384,600
• SIUC	101	147	69%	Chancellor	\$341,100
• SIUE	54	102	53%	Chancellor	\$277,177
3. ISU	100	209	48%	President	\$369,000
4. GSU	28	84	33%	President	\$245,000
5. NEIU	37	113	33%	President	\$261,000
6. EIU	33	103	32%	President	\$275,834
<b>7. U of I - Total <sup>2</sup></b>	<b>656</b>	<b>2,459</b>	<b>27%</b>	<b>President</b>	<b>\$620,000</b>
• U of I Admin	130	299	43%	President	\$620,000
• U of I Hosp	61	123	50%	CEO System	\$445,740
• UIC	211	913	23%	VC Research	\$560,000
• UIS	18	99	18%	Chancellor Emeritus	\$273,500
• UIUC	236	1,025	23%	Dir. Athletics	\$600,000
8. WIU	36	158	23%	President	\$269,250
9. CSU	35	308	11%	President	\$250,879
<b>Total <sup>3</sup></b>	<b>1,233</b>	<b>3,921</b>	<b>31%</b>		
Notes:					
<sup>1</sup> Yellow shading of column shows numbers in descending order.					
<sup>2</sup> Rows shaded in green aggregate numbers for all campuses at SIU or U of I.					
<sup>3</sup> Totals may not add due to rounding.					
Source: OAG analysis of Illinois public universities' data.					

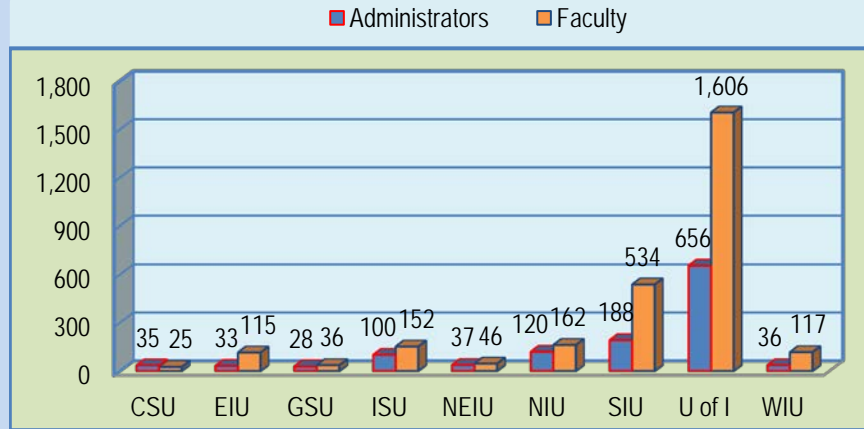
As shown in Digest Exhibit 14, approximately 2,800 of 10,750 full-time faculty (26%) were paid at least \$100,000. Their total pay was approximately \$400 million of the more than \$910 million that was paid to faculty (44%).

Digest Exhibit 14 FACULTY PAID AT LEAST \$100,000 (Full-Time) Fiscal Year 2011					
1	2	3	4	5	6
Institution	Faculty Paid \$100,000+	Total	% <sup>1</sup>	Highest Paid Faculty	Compensation
<b>1. U of I - Total <sup>2</sup></b>	<b>1,606</b>	<b>4,301</b>	<b>37%</b>	<b>Professor</b>	<b>\$526,250</b>
• U of I Admin	2	2	100%	Professor	\$125,000
• UIC	784	1,923	41%	Professor	\$526,250
• UIS	19	187	10%	Asst. Professor	\$121,618
• UIUC	801	2,189	37%	Professor	\$375,832
<b>2. SIU - Total <sup>2</sup></b>	<b>534</b>	<b>2,217</b>	<b>24%</b>	<b>Prof. Medicine</b>	<b>\$600,000</b>
• SIU SOM	199	374	53%	Prof. Medicine	\$600,000
• SIUC	196	1,087	18%	Professor	\$258,927
• SIUE	139	756	18%	Director	\$245,347
3. NIU	162	894	18%	Professor	\$232,559
4. EIU	115	665	17%	Asst. Professor	\$205,894
5. WIU	117	695	17%	Dir. Engineering	\$150,072
6. ISU	152	954	16%	Professor	\$218,646
7. GSU	36	247	15%	Professor	\$179,629
8. NEIU	46	423	11%	Professor	\$166,838
9. CSU	25	350	7%	Professor	\$146,519
<b>Total</b>	<b>2,793</b>	<b>10,746</b>	<b>26%</b>		

Notes:

<sup>1</sup> Yellow shading of column shows numbers in descending order.

<sup>2</sup> Rows shaded in green aggregate numbers for all campuses at SIU or U of I.



Source: Illinois public university data analyzed by OAG.

We compared the fiscal year 2011, 2012, and 2013 base salaries of the presidents and chancellors versus their starting salaries, as shown in Digest Exhibit 15 below. (pages 55-72)

Digest Exhibit 15 PRESIDENTIAL AND CHANCELLOR BASE SALARIES Fiscal Year 2011						
1	2	3	4	5	6	7
Institution	Name	Start Date	Initial Salary	FY 2011	FY 2012	FY 2013
1. U of I	Michael Hogan	July 2010	\$620,000	\$620,000	\$651,000	n/a
2. UIC	Paula Allen-Meares <sup>1</sup>	January 2009	\$375,000	\$375,000	\$401,709	\$411,752
3. ISU	Clarence Alvin Bowman	March 2004	\$230,000	\$369,000	\$384,000	\$400,000
4. UIUC	Robert Easter <sup>2</sup>	November 2009	\$355,000	\$355,000	n/a	n/a
5. SIUC	Rita Cheng <sup>3</sup>	June 2010	\$341,000	\$341,100	\$342,810	\$347,976
6. NIU	John Peters <sup>4</sup>	June 2000	\$215,000	\$328,834	\$331,687	\$337,491
7. SIU	Glenn Poshard <sup>3</sup>	January 2006	\$291,764	\$320,376	\$321,978	\$326,820
8. SIUE	Vaughn Vandegrift	July 2004	\$205,000	\$277,177	\$292,630	n/a
9. EIU	William Perry	July 2007	\$260,000	\$275,834	\$279,282	\$290,001
10. UIS	Richard Ringeisen <sup>5</sup>	April 2001	\$225,000	\$273,500	n/a	n/a
11. WIU	Al Goldfarb	July 2002	\$210,000	\$269,250	n/a	n/a
12. NEIU	Sharon Hahs	February 2007	\$220,000	\$261,000	\$261,000	\$261,000
13. CSU	Wayne Watson <sup>1</sup>	October 2009	\$250,000	\$250,000	\$250,000	\$250,000
14. GSU	Elaine Maimon <sup>6</sup>	July 2007	\$227,000	\$245,000	\$265,000 <sup>6</sup>	\$275,000

*n/a = Not employed by the university during the fiscal year.*  
**Yellow** shading shows numbers in descending order.

**Notes:**  
<sup>1</sup> Additional compensation of \$879 was paid to CSU President and \$34,345 to UIC Chancellor.  
<sup>2</sup> Robert Easter served as chancellor in an interim capacity.  
<sup>3</sup> The SIUC salaries for FY 2012 and FY 2013 reflect furlough days taken and are lower than the contracted amounts.  
<sup>4</sup> NIU gives raises effective January 1, the FY 2012 salary is for January 1, 2011-December 31, 2011 and the FY 2013 salary is for January 1, 2012-December 31, 2012.  
<sup>5</sup> Richard Ringeisen is listed as Chancellor Emeritus for FY 2011.  
<sup>6</sup> GSU President's salary was reported as \$308,131 to the IBHE for FY 2012, which included other compensation like housing allowance, and vehicle usage.

Source: Illinois public university data analyzed by OAG.

**4. ADMINISTRATIVE EXPENDITURES**

The total expenditures for the top 86 administrators sampled were approximately \$21 million in fiscal year 2011 with 85 percent being for salary (\$17.75 million), followed by 5.5 percent for entertainment (\$1.15 million). We reviewed expenditures paid by university funds (i.e., State appropriations, tuition, or gift funds) and excluded expenditures paid by University Related Organizations (URO), such as foundations or alumni associations.

Details about these expenditures are in the main report; however, Digest Exhibit 16 shows the expenditures for the expenses reviewed: salary, additional retirement, housing, vehicle, memberships, travel, entertainment, and other expenditures.

Digest Exhibit 16 ADMINISTRATIVE EXPENDITURES BY UNIVERSITY AND TYPE Fiscal Year 2011										
1	2	3	4	5	6	7	8	9	10	11
Institution	Positions	Salary	Retirement	Housing	Vehicle	Memberships	Travel	Entertainment	Other	Total <sup>3</sup>
1. CSU	4	\$725,008	\$0	\$20,568	\$26,411	\$0	\$6,989	\$0	\$673	\$779,649
2. EIU	5	\$939,674	\$0	\$32,289	\$3,317	URO <sup>1</sup>	\$20,825	\$61,860	\$2,063	\$1,060,027
3. GSU	5	\$925,775	\$68,757	\$35,000	\$8,133	\$3,945	\$14,205	\$1,774	\$0	\$1,057,589
4. ISU	5	\$1,341,232	\$36,044	\$16,687	\$3,144	URO <sup>1</sup>	\$20,199	\$302,974	\$2,921	\$1,723,199
5. NEIU	5	\$782,108	\$0	\$35,000	\$4,678	\$270	\$7,855	\$54,518	\$46,259	\$930,688
6. NIU	12	\$2,334,813	\$84,958	\$12,359	\$2,051	\$60	\$28,377	\$790	\$11,379	\$2,474,787
<b>7. SIU - Total <sup>2</sup></b>	<b>18</b>	<b>\$3,448,727</b>	<b>\$101,389</b>	<b>\$82,504</b>	<b>\$12,781</b>	<b>\$0</b>	<b>\$74,522</b>	<b>\$10,925</b>	<b>\$42,655</b>	<b>\$3,773,503</b>
• SIU System	3	\$736,148	\$55,066	\$27,500	\$7,957	\$0	\$15,754	\$0	\$1,920	\$844,345
• SIUC	8	\$1,158,312	\$19,600	\$27,500	\$1,787	\$0	\$34,588	\$1,541	\$3,698	\$1,247,027
• SIUE	6	\$1,169,667	\$26,723	\$27,504	\$3,037	URO <sup>1</sup>	\$21,243	\$9,384	\$36,732	\$1,294,290
• SIU SOM	1	\$384,600	\$0	\$0	\$0	URO <sup>1</sup>	\$2,936	\$0	\$305	\$387,841
<b>8. U of I - Total <sup>2</sup></b>	<b>26</b>	<b>\$6,116,548</b>	<b>\$0</b>	<b>\$407,278</b>	<b>\$98,458</b>	<b>\$2,383</b>	<b>\$170,213</b>	<b>\$679,546</b>	<b>\$133,596</b>	<b>\$7,608,022</b>
• U of I Admin	6	\$1,600,338	\$0	\$349,828	\$91,675	\$477	\$35,754	\$140,773	\$62,394	\$2,281,239
• UIUC	6	\$1,693,465	\$0	\$0	\$0	\$500	\$75,995	\$283,229	\$12,793	\$2,065,981
• UIC	9	\$2,140,126	\$0	\$53,450	\$6,783	\$871	\$19,180	\$201,489	\$51,307	\$2,473,206
• UIS	5	\$682,620	\$0	\$4,000	\$0	\$536	\$39,283	\$54,055	\$7,101	\$787,596
9. WIU	6	\$1,120,766	\$0	\$13,117	\$17,915	\$305	\$31,573	\$42,335	\$263,725	\$1,489,736
<b>Total <sup>3</sup></b>	<b>86</b>	<b>\$17,734,651</b>	<b>\$291,147</b>	<b>\$654,802</b>	<b>\$176,889</b>	<b>\$6,963</b>	<b>\$374,758</b>	<b>\$1,154,722</b>	<b>\$503,269</b>	<b>\$20,897,201</b>

Notes:  
<sup>1</sup> URO means it was paid by a University Related Organization.  
<sup>2</sup> Rows shaded in green aggregate expenditures for all campuses at SIU or University of Illinois.  
<sup>3</sup> Totals may not add due to rounding.

Source: Illinois public university data.

- **Salary.** The nine Illinois public universities paid approximately \$17.75 million to its top 86 administrators sampled.
  - University of Illinois paid the most - over \$6 million to 26 administrators.

- SIU paid nearly \$3.5 million to 18 administrators.
- NIU paid \$2.3 million to 12 administrators.
- **Additional Retirement.** Universities paid nearly \$300,000 for additional retirement benefits (beyond the State Universities Retirement System) for eight administrators sampled.
  - Pursuant to their contracts, SIU paid over \$100,000 for three administrators (including \$55,000 for the SIU President who was not in SURS).
  - NIU paid nearly \$85,000 for its President (who paid his own contributions to SURS).
- **Housing.** Universities paid approximately \$650,000 for housing benefits to 13 of 86 administrators sampled.
  - University of Illinois paid the most for housing - over \$400,000 for three administrators, primarily for President’s residences (house and condominium) at \$350,000. This was over 50 percent of the combined total for the universities.
  - GSU and NEIU paid \$35,000 for housing allowances to their presidents.
- **Vehicle.** Universities paid over \$175,000 for vehicle expenditures of 18 of 86 administrators sampled. The University of Illinois had the highest expenditure for vehicles at \$98,000 for five administrators, or 56 percent of the total for universities (including driver \$52,800), followed by CSU at \$26,000 (driver \$8,500).
- **Memberships.** Universities paid approximately \$7,000 for membership fees of 26 of 86 administrators sampled. GSU paid the most; approximately \$4,000 for three administrators, followed by the University of Illinois at \$2,400.
- **Travel.** Universities paid approximately \$375,000 for travel expenses by 76 of 86 administrators sampled. The University of Illinois paid the most for travel - approximately \$170,000 for 22 administrators, followed by SIU at \$75,000 for 15 administrators.
- **Entertainment.** Universities paid over \$1.15 million for entertainment expenses by 53 of 86 administrators sampled. These expenses were for hosting events at the university or at private facilities/residences, such as for catering, meals, party supplies, flowers, tickets provided by the university, etc. The University of Illinois paid the most -- approximately \$680,000 for 26 administrators, followed by ISU which paid \$300,000 for its administrators. ISU said the amount of expenses reported varies between universities as some, like ISU, account for it centrally

**ADMINISTRATIVE  
EXPENDITURES**

FY 2011

- NIU paid nearly \$85,000 for its President’s retirement plan.
- U of I spent \$350,000 for its President’s residences (more than 50% of all universities’ housing expenses).
- U of I spent \$680,000 for the entertainment expenses of its top 26 administrators.

within senior administrative departments while others account for it in a decentralized manner throughout various departments.

- **Other Expenditures.** Universities spent approximately \$500,000 on other benefits provided to 46 of 86 administrators sampled.
  - WIU paid the most at over \$260,000 for five administrators' expenses, such as for sick/vacation time (\$257,000), cell phones, internet, and retirement gifts.
  - University of Illinois paid approximately \$130,000 for 14 administrators, including for a bonus (\$45,000 to the President for coming to Illinois), moving expenses, cell phones, and parking. (pages 73-92)

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## CONCLUSION

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Legislative Audit Commission Resolution Number 143 called for a management audit to **compare** the nine public universities of Illinois. This report makes the comparisons and presents the results in both the report and a Supplement which contains a report on each university. A draft of this report was provided to the nine public universities.



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WILLIAM G. HOLLAND  
Auditor General

WGH:mad

This audit was conducted by the staff of the Office of the Auditor General.



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## Map of Illinois Public Universities



## GLOSSARY

**Academic Support Expenditures** – Activities carried out in direct support of the three primary programs of Instruction, Organized Research, and Public Service.

**Additional Compensation** – Compensation provided for overload courses or work beyond an employee's contracted base salary; e.g., summer teaching or research assignments or courses taught beyond the contracted amount during the school year.

**Administrator** (or management) – Includes employees with executive, administrative, and managerial assignments within the university. These assignments involve planning, organizing, managing, and directing the university and its subunits.

**Faculty** – Persons identified by the institution whose assignments are made for the purpose of providing instruction and conducting research or public service as a principal activity (or activities). They may hold academic rank titles of professor, associate professor, assistant professor, instructor, lecturer or the equivalent of any of those academic ranks.

**Instructional Expenditures** – Activities carried out to elicit educational change and lead to credit towards a degree (exception is preparatory/remedial instruction), such as: general academic instruction; vocational/technical instruction; departmental research by faculty member in lieu of teaching; admissions, registration, and records; and support for instruction (e.g., computing support, curriculum development).

**Institutional Support Expenditures** – Consists of those activities carried out to provide for both the day-to-day functioning, as well as the long-range viability of the university as an operating organization.

**Instructor** – Personnel with academic rank of instructor, lecturer, and non-tenure and may be part-time.

**Operating Expenses** – Day-to-day costs incurred during the normal operation of business, including wages and supplies.

**Operations and Maintenance of the Physical Plant Expenditures** – The activities related to maintaining existing grounds and facilities used for educational and general purposes, providing utility services, campus security and fire protection, transportation, and rental of space.

**Public Service Expenditures** – The program elements established to make available to the public the various unique resources and capabilities of the university for the specific purpose of responding to a community need or solving a community problem (e.g., includes teaching hospitals, community service, cooperative extension, and public broadcasting).

**Research Expenditures** – Activities intended to produce one or more research outcomes including the creation of knowledge, reorganization of knowledge, and the application of knowledge. Includes research institutes and centers (e.g., research bureaus, institutes, and experimental stations), laboratory schools whose primary function is research, and all administrative support activities directly attributable to organized research.

**Student Services Expenditures** – The activities carried out with the objective of contributing to the emotional and physical well-being of students, as well as to their intellectual, cultural, and social development outside the context of the university's formal instructional activities (e.g., includes counseling, career services, student health/medical services, and intercollegiate athletics).





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# Chapter 1

## Introduction

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The Legislative Audit Commission adopted Resolution Number 143 which directed the Auditor General to conduct a management audit of the State’s nine public universities. The Resolution asked us to **compare** the following regarding the universities (Appendix A):

- The **management structure** of each Illinois public university and related **costs**.
- **Operating expenses** by function, including instruction.
- Administrative **salaries** with faculty salaries, including analyzing benefits in contracts for administrators.
- Selected **administrative expenditures**.

This report addresses these determinations and also includes a more detailed report on each individual university in a separate Supplement for fiscal year 2011.

ACRONYMS	
CSU	Chicago State University
EIU	Eastern Illinois University
GSU	Governors State University
ISU	Illinois State University
NEIU	Northeastern Illinois University
NIU	Northern Illinois University
SIUC	Southern Illinois University-Carbondale
SIUE	Southern Illinois University-Edwardsville
SIU SOM	SIU School of Medicine
UIC	University of Illinois at Chicago
UIS	University of Illinois at Springfield
UIUC	University of Illinois at Urbana/Champaign
WIU	Western Illinois University
URO	University Related Organization

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## REPORT CONCLUSIONS

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The State of Illinois has 9 public universities which have 12 campuses, along with a number of other satellite facilities located in different parts of the State, from Chicago in the north, to Champaign and Charleston in the middle, to Carbondale in the south. The universities have different missions, funding, programs, and extracurricular activities.

In fiscal year 2011, the nine Illinois public universities had an enrollment of over 205,000 students. Over one-third (37%) attended the University of Illinois which had 76,886 of 205,315 students. It was followed by Southern Illinois University which had one-sixth (17%) of the total students (34,462 of 205,315 students).

In terms of full-time equivalent (FTE), which combines full-time and

DEFINITIONS
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part-time students, the University of Illinois had 75,665 FTE students and SIU had 28,977 FTE students. Total FTE at all the Illinois public universities was 180,605 students.

- The highest total cost (i.e., tuition, fees, room, board) of attending a four-year public university in Illinois was over \$22,500 at UIUC and UIC (see inset).
- The lowest total cost of attending a four-year public university in Illinois was over \$16,000 at SIU Edwardsville.

Exhibit 1-1 below provides an overview of the nine Illinois public universities, along with a comparison of faculty and administrators (e.g., total, average, highest paid) in fiscal year 2011.

TOTAL COST (FY 2011)			
University	Enrollment	FTE Students	Total Cost (In-State Undergrad) <sup>1</sup>
1. U of I	76,886	75,665	\$22,594 <sup>2</sup>
2. NIU	23,850	19,592	\$20,770
3. ISU	21,134	18,532	\$19,853
4. SIU	34,462	28,977	\$18,760 <sup>3</sup>
5. EIU	11,630	10,248	\$18,571
6. WIU	12,585	11,019	\$18,287
7. CSU	7,362	5,463	\$18,196
8. NEIU <sup>4</sup>	11,746	7,758	\$10,698
9. GSU <sup>4</sup>	5,660	3,351	\$8,746
<b>Total</b>	<b>205,315</b>	<b>180,605</b>	<b>n/a</b>

**Yellow shading shows numbers in descending order.**

Notes:  
<sup>1</sup> Total cost includes tuition, fees, room, and board.  
<sup>2</sup> Total cost for UIUC; UIC was \$22,526; UIS was \$18,866.  
<sup>3</sup> Total cost for SIUC; SIUE was \$16,222.  
<sup>4</sup> NEIU and GSU do not have dormitories.  
 Source: OAG analysis of university data.

Exhibit 1-1 OVERVIEW: NUMBER AND COMPENSATION OF FACULTY AND ADMINISTRATORS Fiscal Year 2011										
1	2	3	4	5	6	7	8	9	10	11
	CSU <sup>2</sup>	EIU	GSU	ISU	NEIU	NIU	SIU	U of I	WIU	TOTAL
Total Enrollment <sup>1</sup>	7,362	11,630	5,660	21,134	11,746	23,850	34,462	76,886	12,585	205,315
Tuition & Fees (In-State Undergrad)	\$10,366	\$9,987	\$8,746	\$11,417	\$10,698	\$11,144	\$10,468 <sup>3</sup>	\$13,508 <sup>3</sup>	\$10,149	-
Average F/T Faculty Comp.	\$67,456	\$70,526	\$72,779	\$73,996	\$64,043	\$75,705	\$81,391	\$98,922	\$73,843	\$84,783
Average F/T Admin. Comp.	\$64,014	\$86,397	\$92,575	\$107,828	\$95,682	\$122,938	\$119,794	\$88,759	\$78,702	\$91,644
Full-Time Administrators <sup>4</sup>	308	103	84	209	113	179	308	2,459	158	3,921
F/T Faculty	350	665	247	954	423	894	2,217	4,301	695	10,746
P/T Faculty	158	132	318	485	357	418	737	2,325	121	5,051
Faculty paid \$100,000+	25	115	36	152	46	162	534	1,606	117	2,793
Administrators paid \$100,000+	35	33	28	100	37	120	188	656	36	1,233
Highest Paid Faculty	\$146,519	\$205,894	\$179,629	\$218,646	\$166,838	\$232,559	\$600,000 <sup>5</sup>	\$526,250 <sup>5</sup>	\$150,072	-
President	\$250,879	\$275,834	\$245,000	\$369,000	\$261,000	\$328,834	\$320,376	\$620,000	\$269,250	\$2,940,173
Total Faculty Compensation	\$24,206,908	\$48,019,695	\$20,470,598	\$75,261,090	\$30,835,900	\$72,127,422	\$186,866,734	\$498,360,950	\$52,475,435	\$1,008,624,732
Total Admin. Compensation	\$19,716,210	\$8,938,255	\$7,880,633	\$22,593,653	\$10,844,930	\$22,197,549	\$37,149,568	\$223,989,193	\$12,464,514	\$365,774,505

Notes:  
<sup>1</sup> Total Enrollment includes both undergraduate and graduate students.  
<sup>2</sup> CSU reported as administrators lower level positions unlike other universities, such as coordinators and specialists.  
<sup>3</sup> SIU and U of I tuition and fees shown are the highest for any of their campuses (as individual campuses had different tuition and fees).  
<sup>4</sup> There were an additional 103 part-time administrators, 90 of whom were at the University of Illinois, for a total of 4,024.  
<sup>5</sup> Medical school professors.

Source: Illinois public university data analyzed by OAG.

## 1. MANAGEMENT STRUCTURE AND COST

The management structure of the universities varied as they have different missions, goals, and objectives; funding and tuition; enrollment and academic programs; number of campuses; competitiveness and ranking; and sports and extracurricular activities.

Most of the universities had between three and five operating **divisions** (such as academics, business/finance, student affairs) with a range of administrators from 87 at GSU to over 1,000 at UIC and UIUC. There were between 2 and 25 direct reporting **offices**.

Two of the universities operated medical and dental schools (SIU and U of I), two did not have dormitories (GSU, NEIU), one operated a hospital (U of I), and one operated an upper division university only (GSU).

### ADMINISTRATOR

Employees with executive, administrative, and managerial assignments within the university. These assignments involve planning, organizing, managing, and directing the university and its subunits.

The public universities ranged from large, research universities like the University of Illinois, to smaller universities like NEIU or GSU. The University of Illinois' operating expenditures were more than all the other eight universities combined (nearly \$4.5 billion vs. less than \$3 billion). The University of Illinois spent more on instruction (\$1 billion) in fiscal year 2011 than all other eight universities combined (\$870 million) spent on instruction during fiscal year 2011.

- The University of Illinois paid its administrators (i.e., management personnel) \$224 million, or 61 percent of the public universities' total administrative compensation of over \$365 million (approximately \$2,950 per FTE student).
- SIU paid the second highest amount of total compensation to administrators, \$37 million, or 10 percent of all public universities' administrative compensation of over \$365 million (approximately \$1,300 per FTE student).
- The lowest administrative compensation was paid by GSU at under \$8 million, or two percent of public universities' administrative compensation (approximately \$2,350 per FTE). GSU is an upper division university with the lowest enrollment of 3,350 FTE students.
- The university that paid the lowest compensation to administrators per FTE student was EIU at \$872 per FTE; its total administrative compensation was approximately \$9 million.

## 2. OPERATING EXPENDITURES

In fiscal year 2011, the revenues for the nine Illinois public universities were \$8 billion and expenditures were \$7.5 billion. Most of these expenditures, \$7.3 billion, were for operations (as opposed to capital expenditures) and are categorized into the eight functional areas reported in the fiscal year 2011 OAG annual financial audits.

- Universities total operating expenditures were over 25 percent for instruction, 10 percent for research, 8 percent for academic support, and 7 percent for public service (see inset).
- The University of Illinois had the highest total operating expenditures of approximately \$4.5 billion out of a total of \$7.3 billion (61%) for all universities; it was followed by SIU which had over \$1 billion in operating expenditures out of \$7.3 billion (14%).

OPERATING EXPENDITURES BY FUNCTIONAL AREAS	
Fiscal Year 2011	
1. Instruction .....	\$1,876 million .....25.6%
2. Research.....	\$785 million .....10.7%
3. Academic Support.....	\$611 million .....8.4%
4. Public Service .....	\$544 million .....7.4%
5. Physical Plant .....	\$486 million .....6.6%
6. Institutional Support .....	\$415 million .....5.7%
7. Student Services.....	\$324 million .....4.4%
8. Other <sup>1</sup> .....	\$2,276 million .....31.1%
<b>Total <sup>2</sup>..... \$7,318 million.....100%</b>	
<u>Notes:</u>	
<sup>1</sup> Other includes expenditures, such as U of I hospital, housing services, food services, and student unions.	
<sup>2</sup> Totals may not add due to rounding.	
Source: OAG financial audit data.	

- The highest operating expenditure per FTE student was also at the University of Illinois at \$59,000, with SIU being over \$34,500 per FTE student, and other universities being less than \$27,500 per FTE student, in fiscal year 2011.

## 3. ADMINISTRATIVE VS. FACULTY SALARIES

In fiscal year 2011, the total compensation (salary plus additional compensation for overload courses) paid to faculty and administrators at the nine Illinois public universities was \$1.375 billion: over \$365 million was paid to administrators (27%) and over \$1 billion was paid to faculty (73%). The average compensation was approximately \$91,650 for full-time administrators and \$84,775 for full-time faculty.

- The University of Illinois paid the highest compensation to faculty (\$500 million) and administrators (\$225 million) for a total of approximately \$725 million.
- GSU paid the lowest dollar compensation to faculty (\$20 million) and administrators (nearly \$8 million) for a total of \$28 million.

Faculty members are paid based on a 9-month contract and administrators are paid based on a 12-month contract which, according to SIU, is a reason for the higher compensation for administrators.

## ■ ADMINISTRATORS

The nine Illinois public universities employed approximately 4,000 administrators whose total compensation was over \$365 million in fiscal year 2011. These included 3,921 full-time administrators who were paid nearly \$360 million and 103 part-time administrators who were paid more than \$6 million.

- **Compensation.** The average compensation for full-time administrators at Illinois public universities was over \$91,600 in fiscal year 2011. The highest administrative compensation was paid to the president of the University of Illinois at \$620,000. A university's average compensation may be lower if it has a larger number of lower level administrators, such as directors, assistant/associate directors, coordinators, specialists, etc.

1. NIU paid the highest average compensation at nearly \$123,000 (see inset).
2. SIU paid the second highest average compensation at nearly \$120,000.
3. ISU paid the third highest average compensation at nearly \$108,000.

The lowest average compensation for administrators was paid by CSU at \$64,000. Separately, the average compensation for part-time administrators was \$62,500.

FULL-TIME ADMINISTRATIVE COMPENSATION Fiscal Year 2011			
University	Compensation	Full-Time # <sup>1</sup>	Average Comp.
1. NIU	\$22,005,915	179	\$122,938
2. SIU	\$36,896,569	308	\$119,794
3. ISU	\$22,535,980	209	\$107,828
4. NEIU	\$10,812,050	113	\$95,682
5. GSU	\$7,776,331	84	\$92,575
6. U of I	\$218,258,329	2,459	\$88,759
7. EIU	\$8,898,911	103	\$86,397
8. WIU	\$12,434,952	158	\$78,702
9. CSU	\$19,716,210	308	\$64,014
<b>Total</b>	<b>\$359,335,248</b>	<b>3,921</b>	<b>\$91,644</b>

*Yellow shading shows numbers in descending order.*

Notes:  
<sup>1</sup> Universities also employed 103 part-time administrators for a total of 4,024 administrators; their compensation was \$6,439,257 (average of \$62,517 each) for a total of \$365,774,505.

Source: OAG analysis of university data.

- **\$100,000.** Nearly one-third (31%) of the full-time administrators (1,233 of 3,921) at the nine public universities were paid at least \$100,000 in fiscal year 2011.
  1. NIU paid 120 of 179 full-time administrators (67%) at least \$100,000.
  2. SIU paid 188 of 308 full-time administrators (61%) at least \$100,000.
  3. ISU paid 100 of 209 full-time administrators (48%) at least \$100,000.
  4. GSU paid 28 of 84 full-time administrators (33%) at least \$100,000.
  5. EIU paid 33 of 103 full-time administrators (32%) at least \$100,000.

Illinois public universities offered a variety of benefits to presidents and chancellors, such as university residences or housing allowances, vehicles, and deferred compensation plans, as discussed in Chapter 4.

**■ FACULTY**

The nine Illinois public universities employed nearly 16,000 faculty whose total compensation was over \$1 billion in fiscal year 2011 (\$1,008,624,732). These included nearly 10,750 full-time faculty who were paid over \$900 million and approximately 5,050 part-time faculty who were paid approximately \$100 million.

- **Compensation.** The average compensation for the full-time faculty (which includes instructors) was under \$85,000, as shown in the inset.

1. University of Illinois paid the highest average compensation to faculty at nearly \$99,000.
2. SIU paid the second highest average compensation at over \$81,000. The highest paid faculty at SIU were medical professors at \$600,000.
3. NIU paid the third highest average compensation at over \$75,000.

University	Compensation	Full-Time # <sup>1</sup>	Average Comp.
1. U of I	\$425,463,252	4,301	\$98,922
2. SIU	\$180,443,592	2,217	\$81,391
3. NIU	\$67,680,559	894	\$75,705
4. ISU	\$70,592,046	954	\$73,996
5. WIU	\$51,321,219	695	\$73,843
6. GSU	\$17,976,333	247	\$72,779
7. EIU	\$46,900,088	665	\$70,526
8. CSU	\$23,609,483	350	\$67,456
9. NEIU	\$27,090,037	423	\$64,043
<b>Total</b>	<b>\$911,076,610</b>	<b>10,746</b>	<b>\$84,783</b>

*Yellow shading shows numbers in descending order.*

Notes:  
<sup>1</sup> Universities also employed 5,051 part-time faculty for a total of 15,797 faculty; their compensation was \$97,548,123 (average of \$19,313 each) for a total of \$1,008,624,732.  
 Source: OAG analysis of university data.

The lowest average compensation was paid by NEIU at \$64,000. Separately, the average compensation for part-time faculty was over \$19,000.

- **\$100,000.** Over one-quarter (26%) of the full-time faculty (2,793 of 10,746) were paid at least \$100,000 in fiscal year 2011.
  1. U of I paid 1,606 of 4,301 full-time faculty (37%) at least \$100,000.
  2. SIU paid 534 of 2,217 full-time faculty (24%) at least \$100,000.
  3. NIU paid 162 of 894 full-time faculty (18%) at least \$100,000.
  4. EIU paid 115 of 665 full-time faculty (17%) at least \$100,000.
  5. WIU paid 117 of 695 full-time faculty (17%) at least \$100,000.

**4. ADMINISTRATIVE EXPENDITURES**

The total expenditures for the top 86 university administrators that we sampled were nearly \$21 million in fiscal year 2011 with 85 percent (\$17.75 million) being for salary, followed by entertainment at over \$1.1 million (5.5%). We reviewed fiscal year 2011 expenditures paid by university funds (i.e., State appropriations, tuition, gift funds) either directly to the vendor or reimbursed to the administrator. Expenses paid by University Related Organizations (foundations, alumni associations) were excluded.

- **Salary.** The nine Illinois public universities paid approximately \$17.75 million for the salaries of 86 administrators sampled. The University of Illinois paid over \$6 million for the salaries of 26 administrators, followed by SIU at nearly \$3.5 million for the salaries of 18 administrators.
- **Additional Retirement.** Universities provided retirement benefits beyond the State Universities Retirement System (SURS). The nine public universities paid nearly \$300,000 for **additional** retirement benefits beyond SURS for eight administrators in our sample. Pursuant to their contracts, SIU paid over \$100,000 for three administrators (including \$55,000 for the President who was not in SURS), followed by NIU at \$85,000 for one administrator (President).
- **Housing.** The nine public universities paid approximately \$650,000 for housing benefits to 13 administrators in our sample. The University of Illinois paid over \$400,000 for three administrators, mostly for President's residences (house and condominium) at \$350,000; this was over 50 percent of the combined for all nine universities. GSU and NEIU paid \$35,000 for housing allowances to their presidents.
- **Vehicle.** The nine public universities paid approximately \$175,000 for vehicle expenditures for 18 administrators in our sample. The University of Illinois had the highest expenditure for vehicles at \$98,000 for five administrators, or 56 percent of the total for all the nine universities, followed by CSU at \$26,000.
- **Memberships.** The nine public universities paid approximately \$7,000 for membership fees of 26 administrators in our sample. GSU paid \$4,000 for three administrators, followed by the University of Illinois at \$2,400.
- **Travel.** The nine public universities paid approximately \$375,000 for the travel expenses of 76 administrators in our sample. The University of Illinois paid \$170,000 for 22 administrators' travel expenses, followed by SIU at \$75,000 for 15 administrators' travel expenses.
- **Entertainment.** The nine public universities paid \$1.15 million for entertainment expenses by 53 administrators in our sample. These expenses were for hosting events at the university or at private facilities/residences, and included catering, meals, party supplies, flowers, tickets provided by the university, etc. The University of Illinois paid approximately \$680,000 for 26 administrators' entertainment expenses, followed by ISU which paid over \$300,000 for its administrators.
- **Other Expenditures.** The nine Illinois public universities spent approximately \$500,000 for additional benefits provided to 46 administrators in our sample. WIU paid over \$260,000 for five administrators' expenses, such as payout of sick/vacation time (\$257,000), cell phones, internet, and retirement gifts. The University of Illinois paid approximately \$130,000 for 14 administrators, including a bonus of \$45,000 to the President, moving expenses, and cell phones in fiscal year 2011.

## OVERVIEW

The State of Illinois has 9 public universities which have 12 campuses, along with a number of other satellite facilities located in different parts of the State from Chicago in the north, to Champaign and Charleston in the middle, to Carbondale in the south.

These public universities are overseen by the Illinois Board of Higher Education (IBHE). The IBHE is required by statute to recommend to the Governor and General Assembly the budgets for operations and grants and for capital improvements for higher education institutions and agencies. The IBHE also approves new units for instruction, research, and public service and reviews existing units if requested by a university:

. . . approves all new units of instruction, research, and public service, as well as new academic administrative units, for public colleges and universities in the state. The Board also undertakes periodic review of all existing units of instruction, research, and public service to advise the appropriate governing board whether such programs continue to be educationally and economically justified. Both of these activities are initiated at the campus or institutional level and reviewed by the appropriate governing board before being submitted to the Board staff for analysis and presentation to the Board of Higher Education.

In fiscal year 2011, the total revenue for the public universities was \$8 billion and total expenditures were \$7.5 billion, as reported by the financial audits performed by the Office of the Auditor General (OAG). One-third of the university revenues (approximately \$2.75 billion of \$8 billion) came from the State of Illinois, as shown in Exhibit 1-2 (column 2).

Exhibit 1-2 TOTAL REVENUES AND EXPENDITURES Fiscal Year 2011 (\$ in millions)					
1	2	3	4	5	6
University	Revenues				Expenditures
	State Funding <sup>2</sup>	Tuition & Fees	Other <sup>3</sup>	Total	Total
1. University of Illinois	\$1,460 (30%)	\$906 (18%)	\$2,547 (52%)	\$4,912	\$4,622
2. Southern Illinois University	\$476 (43%)	\$243 (22%)	\$383 (35%)	\$1,102	\$1,020
3. Northern Illinois University	\$198 (37%)	\$144 (27%)	\$199 (37%)	\$541	\$525
4. Illinois State University	\$177 (36%)	\$167 (34%)	\$154 (31%)	\$498	\$460
5. Western Illinois University	\$126 (44%)	\$76 (26%)	\$87 (30%)	\$288	\$264
6. Eastern Illinois University	\$99 (39%)	\$76 (30%)	\$78 (31%)	\$254	\$239
7. Northeastern Illinois University	\$77 (44%)	\$53 (31%)	\$43 (25%)	\$173	\$155
8. Chicago State University	\$74 (48%)	\$38 (24%)	\$44 (28%)	\$155	\$141
9. Governors State University	\$47 (46%)	\$30 (30%)	\$25 (24%)	\$102	\$92
<b>Total<sup>1</sup></b>	<b>\$2,733 (34%)</b>	<b>\$1,734 (22%)</b>	<b>\$3,560 (44%)</b>	<b>\$8,026</b>	<b>\$7,519</b>
<i>Yellow shading of a column show numbers in descending order from high to low.</i>					
<b>Notes:</b>					
1 Totals may not add due to rounding.					
2 State funding includes appropriations, grants, capital contributions, on-behalf payments, etc.					
3 Other includes revenues from federal funds, sales & service, hospital, bookstore, investments, etc.					
Source: Illinois public university and OAG financial audit data.					



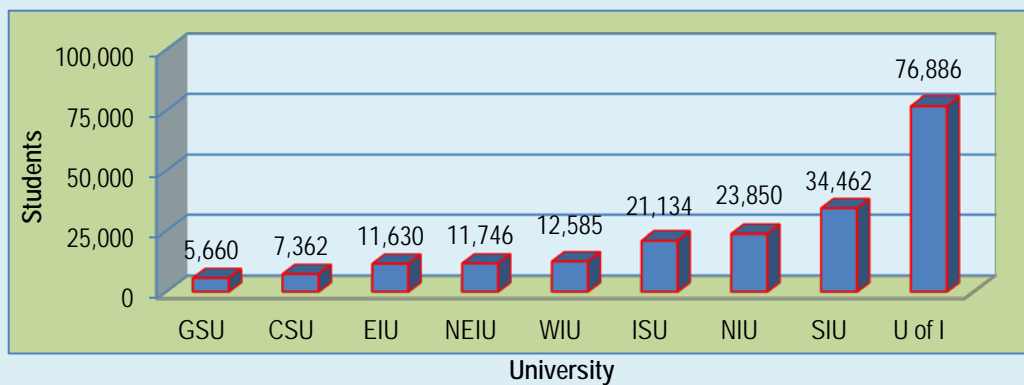
## Student Enrollment

The Illinois public universities had more than 205,000 students enrolled in Fall 2010 (FY 2011). Over 162,000 were full-time students (80%), while the remaining 43,000 were part-time students. More than 150,000 students (75%) were undergraduates, while the remainder were graduate students, as shown in Exhibit 1-3.

- The largest was the University of Illinois which had more than one-third (37%) of the students at Illinois public universities: 76,886 of 205,315 students.
- The second largest public university was SIU which had one-sixth (17%) of the students at Illinois public universities: 34,462 of 205,315 students (SIU School of Medicine is part of SIUC).
- The third largest Illinois public university was NIU which had more than 11 percent of the students at Illinois public universities: 23,850 of 205,315 students.

1	2	3	4	5	6	7
Institution	Full-time	Part-time	Undergraduate	Graduate	Total	% of Total
1. UIUC	39,867	3,995	31,540	12,322	43,862	21.4%
2. UIC	22,978	4,872	16,806	11,044	27,850	13.6%
3. NIU	18,102	5,748	17,886	5,964	23,850	11.6%
4. ISU	18,599	2,535	18,314	2,820	21,134	10.3%
5. SIUC	16,050	3,987	15,137	4,900	20,037	9.8%
6. SIUE	10,891	3,242	11,305	2,828	14,133	6.9%
7. WIU	10,392	2,193	10,474	2,111	12,585	6.1%
8. NEIU	6,035	5,711	9,498	2,248	11,746	5.7%
9. EIU	9,649	1,981	9,970	1,660	11,630	5.7%
10. CSU	4,566	2,796	5,675	1,687	7,362	3.6%
11. GSU	1,969	3,691	2,993	2,667	5,660	2.8%
12. UIS	2,633	2,541	3,197	1,977	5,174	2.5%
13. SIU SOM	292	0	0	292	292	0.1%
<b>Total</b>	<b>162,023</b>	<b>43,292</b>	<b>152,795</b>	<b>52,520</b>	<b>205,315</b>	<b>100.0%</b>

*Yellow shading of a column show numbers in descending order from high to low.*



Source: Illinois public university data analyzed by OAG.

## State Funding

The University of Illinois was the largest recipient of **total** State funds (e.g., appropriations, grants, capital contributions, on-behalf payments) at over \$1.45 billion, or more than \$19,000 per FTE student, making it the highest amount per FTE for the nine Illinois public universities, as shown in Exhibit 1-4.

Exhibit 1-4 TOTAL STATE FUNDING PER STUDENT Fiscal Year 2011				
1	2	3	4	5
University	State Funding	Enrollment	FTE Students	\$ Per FTE Student
1. U of I	\$1,459,894,000	76,886	75,665	\$19,294
2. SIU	\$476,069,051	34,462	28,977	\$16,429
3. GSU	\$46,654,955	5,660	3,351	\$13,923
4. CSU	\$73,876,836	7,362	5,463	\$13,523
5. WIU	\$125,563,281	12,585	11,019	\$11,395
6. NIU	\$197,923,000	23,850	19,592	\$10,102
7. NEIU	\$76,808,199	11,746	7,758	\$9,901
8. EIU	\$98,910,217	11,630	10,248	\$9,652
9. ISU	\$177,161,910	21,134	18,532	\$9,560
<b>Total</b>	<b>\$2,732,861,449</b>	<b>205,315</b>	<b>180,605</b>	<b>\$15,132</b>
<p><i>Yellow shading of a column show numbers in descending order from high to low.</i>  <i>Dark blue shading shows the highest numbers while light blue shading shows the lowest numbers.</i></p>				
Source: Illinois public university data analyzed by OAG.				

- In terms of State funding per student, SIU received the second highest amount per FTE of over \$16,000 for a total of approximately \$475 million.
- The lowest amount of State funding per FTE went to ISU at over \$9,500 for a total of over \$175 million.
- In terms of total dollars, the lowest State funding to a **four-year** university went to CSU at less than \$75 million, or \$13,500 per FTE.

### FULL-TIME EQUIVALENT (FTE)

FTE is defined by the Integrated Postsecondary Education Data System (IPEDS) as "a single value providing a meaningful combination of full-time and part-time students." FTE is calculated by dividing the total number of credit hours taken by the number of credit hours considered to be full-time - i.e., 15 hours per semester for undergraduates and 12 hours for per semester graduates. The Association for Institutional Research states that FTE "is intended to normalize student activity . . . to allow for comparability across different institutions."

## Integrated Postsecondary Education Data System

The U.S. Department of Education's Integrated Postsecondary Education Data System (IPEDS) gathers information from every college, university, and technical and vocational institution that participates in the federal student financial aid programs. The Higher Education Act of 1965 requires that institutions which participate in federal student aid programs report data on enrollments, program completions, graduation rates, faculty and staff, finances, institutional prices, and student financial aid.

IPEDS provides basic data needed to describe and analyze trends in postsecondary education in the United States, in terms of the numbers of students enrolled, staff employed, dollars expended, etc.

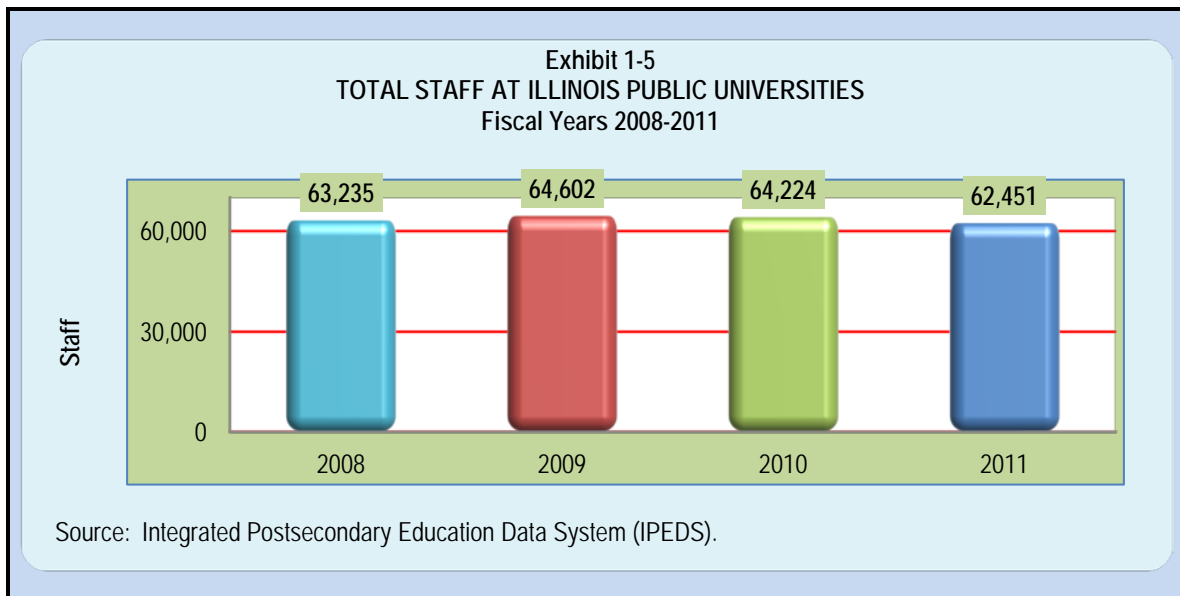
Exhibit 1-5 below shows the total staff reported by the nine Illinois public universities to IPEDS from fiscal years 2008 to 2011. The universities' total staff decreased by 784 during this time from 63,235 in fiscal year 2008 to 62,451 in fiscal year 2011.

### INTEGRATED POSTSECONDARY EDUCATION DATA SYSTEM

IPEDS is a system of interrelated surveys conducted annually by the Department's National Center for Education Statistics (NCES).

- More than 7,500 institutions complete IPEDS surveys each year.
- IPEDS collects data on postsecondary education in the United States.

Source: <http://nces.ed.gov/ipeds>



## Tuition and Fees

The total cost, which includes tuition, fees, room, and board, for in-State undergraduate education at an Illinois public university ranged from a low of \$16,200 at SIUE to over \$22,500 at the UIUC and UIC in fiscal year 2011 (GSU and NEIU do not have dormitories), as shown in Exhibit 1-6.

- **Undergraduate** tuition and fees ranged from \$8,400 per year at SIUE to \$13,500 at UIUC. Room and board ranged from \$7,800 at SIUE to over \$9,600 at UIC and NIU.
- **Graduate** tuition and fees ranged from approximately \$7,500 at NEIU and GSU to \$13,500 at UIUC and over \$35,000 at the University of Illinois' College of Medicine.

Exhibit 1-6 TUITION AND FEES (in-State) Fiscal Year 2011				
1	2	3	4	5
Institution	Undergraduate			Graduate
	Tuition & Fees	Room & Board	Total	Tuition & Fees
1. UIUC	\$13,508	\$9,086	\$22,594	\$13,498
2. UIC	\$12,858	\$9,668	\$22,526	\$13,438
3. NIU	\$11,144	\$9,626	\$20,770	\$10,376
4. ISU	\$11,417	\$8,436	\$19,853	\$8,314
5. UIS	\$10,366	\$8,500	\$18,866	\$8,941
6. SIUC	\$10,468	\$8,292	\$18,760	\$11,043
7. EIU	\$9,987	\$8,584	\$18,571	\$8,322
8. WIU	\$10,149	\$8,138	\$18,287	\$8,845
9. CSU	\$10,366	\$7,830	\$18,196	\$8,003
10. SIUE	\$8,401	\$7,821	\$16,222	\$7,723
11. NEIU	\$10,698	n/a	\$10,698	\$7,492
12. GSU	\$8,746	n/a	\$8,746	\$7,576
13. SIU SOM	n/a	n/a	n/a	\$25,186
14. UIC Med	n/a	n/a	n/a	\$35,822

*Yellow shading of a column shows numbers in descending order from high to low.  
Dark blue shading shows the highest numbers while light blue shading shows the lowest numbers.*

Source: Illinois public universities data.

## Total University Personnel

Illinois public universities employed approximately 62,000 employees and spent a total of over \$3.25 billion on them in fiscal year 2011. The university that spent the most was the University of Illinois at over \$1.9 billion, followed by SIU at over \$475 million. The other universities ranged from over \$50 million (GSU) to \$240 million (NIU), as shown in Exhibit 1-7.

Exhibit 1-7 TOTAL UNIVERSITY EXPENDITURES FOR EMPLOYEES Fiscal Year 2011					
1	2	3	4	5	6
Institution	Total Employees	Personal Services	FICA	Health Insurance	Total Amount
1. U of I	34,232	\$1,862,036,500	\$28,738,400	\$24,893,200	\$1,915,668,100
2. SIU	10,431	\$465,499,400	\$5,779,200	\$7,046,500	\$478,325,100
3. NIU	5,160	\$233,890,300	\$3,263,400	\$3,541,300	\$240,695,000
4. ISU	4,414	\$197,796,300	\$2,707,800	\$3,078,300	\$203,582,400
5. WIU	2,546	\$123,381,500	\$1,508,200	\$2,648,000	\$127,537,700
6. EIU	1,953	\$109,776,600	\$1,528,800	\$2,410,600	\$113,716,000
7. NEIU	1,634	\$77,719,900	\$1,097,300	\$2,376,800	\$81,194,000
8. CSU	1,125	\$65,192,400	\$1,088,000	\$1,024,100	\$67,304,500
9. GSU	956	\$48,031,600	\$808,200	\$2,158,800	\$50,998,600
Total	62,451	\$3,183,324,500	\$46,519,300	\$49,177,600	\$3,279,021,400
<i>Yellow shading of a column shows numbers in descending order from high to low.</i>					
Source: Illinois Board of Higher Education ( <a href="http://www.IBHE.org">www.IBHE.org</a> ) and IPEDS data.					

## SCOPE AND METHODOLOGY

This management audit was conducted in accordance with generally accepted government auditing standards and the audit standards promulgated by the Office of the Auditor General at 74 Ill. Adm. Code 420.310. The audit standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The objectives for this audit were specified by Legislative Audit Commission Resolution Number 143, which called for a management audit of the nine public universities in Illinois. The Resolution called for the audit to address the following four determinations (see Appendix A):

1. A comparison of the management structure at each public university and related costs;
2. A breakdown and comparison of operating expenses by function, including instruction, at each public university;
3. A comparison of administrative to faculty salaries, for each public university, and including an analysis of terms and benefits provided in contracts between the universities and administrators; and
4. A summary, review, and comparison of selected administrative expenditures at each public university.

The audit resolution called for specific information to compare the public universities' structure, expenditures, and salaries, rather than ask for a traditional

management audit to determine compliance or evaluate internal controls, or review management functions, such as planning or operations.

We identified and reviewed fiscal year 2011 data on the nine public universities from several different sources, including the OAG financial audits of universities, the Illinois Board of Higher Education (IBHE), the U.S. Department of Education's Integrated Postsecondary Education Data System (IPEDS), and the individual universities. The results from the review are presented in the chapters of this report, along with a report on each university in the Supplement.

Fieldwork for this audit was begun in the summer of 2012 and continued through the winter of 2013. We gathered information by reviewing statutes, policies, procedures, and collecting and reviewing documents regarding the universities' structure, expenditures, and salaries.

We developed and sent two data collection instruments (DCI) to the universities, requesting information for fiscal year 2011, which was our audit period. After the data was received, it was analyzed and compared with other sources to ensure it was complete and accurate.

- The first DCI (see Supplement Appendix) gathered data on enrollment, tuition and fees, revenue, administrator and faculty compensation, operating expenses, leaves of absence, administrators with faculty positions, the management structure of each university, administrator contracts, and medical school faculty. The DCI was sent to the universities in June 2012 and we followed up with questions and data verification until the end of 2012. The results of this review are presented in Chapter 2 on management structure and Chapter 4 on faculty and administrative salaries.
- We also reviewed our fiscal year 2011 financial audits and included the operating expenditures from these audits in Chapter 3 to address the second determination of the audit resolution.
- The second DCI (see Supplement Appendix) requested information on selected administrative expenditures, namely: salary, retirement benefits, housing expenses, vehicle expenditures, club memberships, entertainment expenses, travel expenses, and other benefits provided for all presidents, vice presidents, chancellors, vice chancellors, and provosts during fiscal year 2011. The DCI #2 on administrative expenditures was sent in December 2012; upon receipt we checked expenditures and followed up with universities until April 2013. The results of this data are presented in Chapter 5 on administrative expenditures.

The University of Illinois provided us faculty and administrator data for fiscal year 2011 as of its May 10, 2011 payroll. Our DCI had asked universities to provide the same information as required by the IBHE: “. . . *provide the total compensation paid to each administrator and faculty/instructor in fiscal year 2011 (similar to information that your*

*university submits to IBHE each year).*” [emphasis added] The IBHE requests salary data to “. . . include any staff member falling within a covered category from July 1, 2010 through June 30, 2011.” [emphasis added] The different date for salaries may have left out any employees who were hired by the university from May 11, 2011 to June 30, 2011 or who left the university before May 10, 2011.

## Faculty and Administrator Classifications

In fiscal year 2011, Illinois public universities reported faculty and administrative salaries to the Illinois Board of Higher Education (IBHE) in ways that were not the same across the universities. The IBHE needs to clarify its guidance to the universities on which specific position titles to include in the categories of “administrator” and “faculty” and review such university data.

The IBHE, as the State’s planning and coordinating agency for higher education, collects data from universities, including on faculty and administrator salaries. It is required to establish a system that provides, “. . . *comprehensive, meaningful, and timely information pertinent to the formulation of decisions and recommendations by the Board. The information submitted by the universities and colleges shall be in comparable terms.*” (110 ILCS 205/6.2) Public Act 96-0266 on Reporting of Faculty and Administrator Salaries, effective January 1, 2010, requires all public universities to report annually the base salary and benefits of all faculty and administrators:

The Board of Trustees shall report to the Board of Higher Education, on or before July 1 of each year, the base salary and benefits of the president of the university and all administrators, faculty members, and instructors employed by the university. For the purposes of this Section, ‘benefits’ includes without limitation vacation days, sick days, bonuses, annuities, and retirement enhancements.

The data collected for this audit generally came from the universities and was similar to the data collected by the IBHE and the Integrated Postsecondary Education Data System (IPEDS). IPEDS is a service of the U.S. Department of Education that collects data from universities and colleges throughout the country: “*The Higher Education Act of 1965, as amended, requires that institutions that participate in federal student aid programs report data on enrollments, program completions, graduation rates, faculty and staff, finances, institutional prices, and student financial aid.*” (<http://nces.ed.gov/ipeds>)

This audit found variation in the way that universities reported faculty and administrative positions to the IBHE (PA 96-0266) and in what they provided on our Data Collection Instrument (DCI):

1. **Number of Faculty and Administrator Positions.** The universities did not always include the same position when they counted the number of administrators and faculty, which impacted the total salaries reported under each classification. Exhibit 1-8 shows that universities classified department chairs differently for their fiscal year 2011 submissions to the IBHE for PA 96-0266.

Exhibit 1-8 REPORTING OF DEPARTMENT CHAIRS Fiscal Year 2011				
	Reporting to Auditor General		Reporting to IBHE	
1	2	3	4	5
Institution	Department Chairs Classified as Administrators	Department Chairs Classified as Faculty	Department Chairs Classified as Administrators	Department Chairs Classified as Faculty
1. CSU		24	25	
2. EIU		30	4	28
3. GSU	10		10	
4. ISU	33			32
5. NEIU	26		26	
6. NIU	34		34	
7. SIUC	42		43	
8. SIUE		39	40	
9. SIU SOM		14 (not specifically designated)	14	
10. U of I	Not designated		Not designated	
11. WIU		39		39
<b>Total</b>	<b>145</b>	<b>146</b>	<b>196</b>	<b>99</b>
Source: IBHE and Illinois public universities data analyzed by OAG.				

For example, some universities included department chairs and directors (e.g., positions in charge of the individual academic departments within the colleges) as *administrators* while others reported them as *faculty*. This could be due to, for example, the position of department chair being more administrative than teaching at some universities but highlights the difference in comparing costs across the nine universities.

Both the IPEDS definition and our definition (in the Data Collection Instrument) of administrator were more expansive than the IBHE definition of administrator because IPEDS asked for assistants and associates to be included as administrators.

- Therefore, more administrators should have been reported to IPEDS and to us but some universities (CSU, EIU, GSU, and SIUE) reported more administrators to the IBHE, as shown in the Exhibit 1-9.
- These disparities indicate a lack of clarity in who an “administrator” should be and how each university should report it.



- The definition of “faculty” by the IBHE and by the OAG was identical. Therefore, universities should have reported the same number of faculty to both the IBHE and to us. However, only three (SIUC, SIU System Office, and U of I Administration) reported the same number, again indicating that some ambiguity exists: 15,936 reported to IBHE v. 15,797 reported to the OAG - e.g., 139 fewer reported to the OAG.

Exhibit 1-9 REPORTING OF FACULTY AND ADMINISTRATORS Fiscal Year 2011				
1	2	3	4	5
Institution	Faculty <sup>1</sup>		Administrators <sup>1</sup>	
	IPEDS	IBHE	IPEDS	IBHE
1. CSU	440	484	84	333
2. EIU	758	969	80	324
3. GSU	389	567	69	87
4. ISU	1,183	1,486	110	73
5. NEIU	718	781	82	114
6. NIU	1,173	1,313	327	268
7. SIUC	1,598	1,465	266	161
8. SIU SOM <sup>2</sup>	--	385	--	57
9. SIUE	877	1,045	103	167
10. SIU System Off.	0	0	17	17
11. UIUC	3,102	3,205	1,051	384
12. UIC	3,076	3,101	1,069	431
13. UIS	332	349	109	65
14. U of I Admin	7	7	297	115
15. WIU	731	779	148	111
<b>Total</b>	<b>14,384</b>	<b>15,936</b>	<b>3,812</b>	<b>2,707</b>

*Dark blue shading shows the highest numbers.*

Notes:  
<sup>1</sup> The universities reported 15,797 faculty and 4,024 administrators to us.  
<sup>2</sup> For IPEDS, SIU School of Medicine is reported as part of SIUC.

Source: IPEDS, IBHE, and Illinois public universities data analyzed by OAG.

2. **Contracted v. Actual Salary.** The second difference concerned the dollar amount of annual salary that universities reported to us and to the IBHE. Some universities reported to us and to the IBHE the actual salary that was paid while others reported the contracted amount as per IBHE guidance:

Base salaries for the university president and all administrators, faculty, and instructors should cover the entire fiscal year. For example, the report due July 1, 2011, should include any staff members falling within a covered category from July 1, 2010 through June 30, 2011 . . . The base salary reported will be the contracted amount for each employee. [emphasis added]

The **contracted salary** is the amount that would be paid if the employee worked for the **full** year. This contracted salary would be higher than the actual salary if an employee did not work the entire year: e.g., if an employee with an annualized (contracted) salary of \$100,000 worked half the year, the actual salary would be \$50,000.

When we asked the IBHE to confirm what data the public universities should be providing, the IBHE responded that “. . . *the schools are asked to provide contracted salary data, however, we have no way to verify the data we receive is reported as such. We have in the past clarified with the universities that we are requesting “contracted amounts”*,”

*and we have to assume that is the information we receive, although that can be problematic when you have employees who change ranking/positions during the year.” [emphasis added]*

The IBHE needs to spot check the data that Illinois public universities submit, to ensure they are receiving consistent and accurate information from all universities in conformance with the reporting requirements of Public Act 96-0266.

Checking the universities’ data is important as illustrated by the following example: The IBHE database reported the UIS Chancellor as having a salary of \$140,000 for fiscal year 2012. Other documentation showed a total salary of \$220,000. When asked about the discrepancy, the University of Illinois replied that, *“The \$80,000 administrative increment paid to Chancellor Koch was reported to the IBHE in the same manner, as ‘other compensation’. We do not know why IBHE did not include it on their website.”*

The IBHE should more specifically define terms such as faculty, administrators, contractual salary, actual salary, and reporting period, and sample the data submitted by Illinois public universities to ensure it is consistent and accurate data for Public Act 96-0266.

## **Report Organization**

This audit is organized into four additional chapters and also includes a report on each individual university in the Supplement:

- Chapter Two – Management Structure and Related Cost
- Chapter Three – Operating Expenditures
- Chapter Four – Comparison of Administrative to Faculty Salaries
- Chapter Five – Administrative Expenditures

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## Chapter 2

# Management Structure and Related Cost

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Legislative Audit Commission Resolution Number 143 asked for a comparison of the management structure and its cost at the Illinois public universities. The management structures analyzed were for fiscal year 2011.

### AUDIT RESOLUTION

A comparison of the management structure at each public university and related costs.

- The management structure of universities varied as they had different missions, goals, and objectives; funding and tuition; enrollment and academic programs; number of campuses; competitiveness and ranking; and sports and extracurricular activities.
- Most of the universities had between three and five operating **divisions** (such as academics, business/finance, student affairs) with a range of administrators from 87 at GSU to over 1,000 at UIC and UIUC.
- There were between 2 and 25 direct reporting **offices**.
- Two of the universities operated medical and dental schools (SIU and U of I), two did not have dormitories (GSU, NEIU), one operated a hospital (U of I), and one operated an upper division university only (GSU).

The public universities ranged from large, research universities like the University of Illinois, to smaller universities like NEIU or GSU. The University of Illinois' operating expenditures were more than all the other eight universities combined (nearly \$4.5 billion vs. less than \$3 billion). U of I spent more on instruction (\$1 billion) in fiscal year 2011 than all other universities spent on instruction (\$870 million) in the fiscal year.

- The University of Illinois paid its administrators (i.e., management personnel) \$224 million, or 61 percent of the public universities' total administrative compensation of over \$365 million (approximately \$2,950 per FTE student).

### FULL-TIME EQUIVALENT (FTE)

In higher education, student enrollment is generally presented in terms of FTE students, which is a way to combine full-time and part-time students (e.g., one FTE is 15 semester hours for undergraduates, 12 hours for graduates).

- SIU paid the second highest compensation to administrators, \$37 million, or 10 percent of all public universities' administrative compensation of over \$365 million (approximately \$1,300 per FTE).
- The lowest amount was paid by GSU at under \$8 million or two percent of all universities' administrative compensation (approximately \$2,350 per FTE); GSU is an upper division university with the lowest enrollment of 3,350 FTE students.

- The university that paid the lowest compensation to administrators per FTE was EIU at \$872 which had administrative expenditures of approximately \$9 million.

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## STRUCTURE OF UNIVERSITIES

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The nine Illinois public universities are each governed by their own Board of Trustees whose members are appointed by the Governor. The chief executive officer for each university is the president. Two universities, Southern Illinois University and University of Illinois, have multiple campuses which are headed by a chancellor who reports to the president.

The management structure of Illinois public universities varied since universities had different missions, goals, and objectives; funding and tuition; enrollment and academic programs; number of campuses; competitiveness and ranking; and sports and extracurricular activities. For example, two of the universities operated medical and dental schools (SIU and U of I), two did not have dormitories (GSU, NEIU), one operated a hospital (U of I), and one operated an upper division university only (GSU).

- The universities ranged from large, research universities like the University of Illinois to smaller universities like NEIU or GSU.
- The enrollment at universities ranged from a low of 5,700 at GSU to a high of nearly 76,900 at the University of Illinois.
- The University of Illinois' operating expenditures were more than all the other eight universities combined (nearly \$4.5 billion vs. less than \$3 billion). U of I spent more on instruction (\$1 billion) in fiscal year 2011 than all other eight universities combined spent on instruction (\$870 million) during the fiscal year.

Most universities had between three to five campus divisions, such as academic affairs, business/finance, and student affairs, and they had a range of administrators that varied from 87 at GSU to over 1,000 each at UIC and UIUC in fiscal year 2011 as shown in

Exhibit 2-1. The management structure consists of the different divisions and offices, along with the administrative (or management) positions that are responsible for overseeing these divisions and offices (the term management and administrative are interchangeable in this report).

ADMINISTRATOR
<p>Employees with executive, administrative, and managerial assignments within the university. These assignments involve planning, organizing, managing, and directing the university and its subunits.</p>

The universities also had some common structural elements that could be divided into two main areas:

- (1) offices that reported directly to the president (or to the chancellor) but that also had their own responsibilities, such as the general counsel or internal auditing; and

- (2) campus divisions which were headed by vice presidents/vice chancellors and were responsible for primary campus functions, such as academic affairs, student affairs, or business and financial affairs.

Exhibit 2-1 summarizes the basic management structure and cost for the universities during fiscal year 2011. Some universities also had administrative positions that directly assisted the president/chancellor but did not oversee any office, such as the assistant to the president. The principal page of each university's organizational chart is shown at the end of this chapter.

Exhibit 2-1 MANAGEMENT STRUCTURE AND COSTS Fiscal Year 2011						
1	2	3	4	5	6	7
Institution	Number			Management Cost <sup>1</sup>		
	Campus Divisions <sup>2</sup>	Direct Reporting Offices <sup>3</sup>	Administrators <sup>4</sup>	Total	FTE Students	Per FTE Students <sup>5</sup>
<b>1. U of I - Total <sup>6</sup></b>	<b>19</b>	<b>32</b>	<b>2,549</b>	<b>\$223,989,193</b>	<b>75,665</b>	<b>\$2,960</b>
• UIC <sup>7</sup>	8	3	1,087	\$95,745,735	26,983	\$3,548
• UIUC	5	9	1,059	\$88,930,101	45,062	\$1,974
• U of I Admin	4	7	301	\$31,896,801	75,665	\$422
• UIS	2	13	102	\$7,416,556	3,620	\$2,049
<b>2. SIU - Total <sup>6</sup></b>	<b>11</b>	<b>36</b>	<b>312</b>	<b>\$37,149,568</b>	<b>28,977</b>	<b>\$1,282</b>
• SIUC	5	5	151	\$18,401,567	16,682	\$1,103
• SIUE	4	3	102	\$11,401,477	12,003	\$950
• SIU SOM	0	25	42	\$5,024,459	292	\$17,207
• SIU System	2	3	17	\$2,322,066	28,977	\$80
3. ISU	4	4	210	\$22,593,653	18,532	\$1,219
4. NIU	5	4	181	\$22,197,549	19,592	\$1,133
5. CSU	3	8	308	\$19,716,210	5,463	\$3,609
6. WIU	5	6	159	\$12,464,514	11,019	\$1,131
7. NEIU	4	4	114	\$10,844,930	7,758	\$1,398
8. EIU	4	5	104	\$8,938,255	10,248	\$872
9. GSU	3	2	87	\$7,880,633	3,351	\$2,352
<b>Total</b>	<b>58</b>	<b>101</b>	<b>4,024</b>	<b>\$365,774,505</b>	<b>180,605</b>	<b>\$2,025</b>

*Numbers may not add due to rounding*  
**Yellow** shading shows numbers in descending order from high to low.

**Notes:**

<sup>1</sup> Management cost is defined as the base salary plus additional compensation (i.e., payroll) for all administrators of the university.

<sup>2</sup> These divisions are typically headed by a vice president or vice chancellor (i.e., Academic Affairs or Business and Financial Affairs). SIUC also includes the School of Medicine as one of its five main divisions.

<sup>3</sup> The general counsels for GSU, NIU, and SIU also hold the title of Vice President, but they are listed as a direct reporting office for consistency with the other general counsels.

<sup>4</sup> Includes both full-time and part-time administrators.

<sup>5</sup> The management cost per FTE for SIU System Office and U of I Administration was calculated by dividing the cost by the total number of students at all the campuses of the university.

<sup>6</sup> Rows shaded in **green** aggregate numbers for all campuses at SIU or U of I.

<sup>7</sup> UIC's management cost includes the administrators for the U of I Hospital & Health System.

Source: Illinois public university data analyzed by OAG.

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## SUMMARY OF ORGANIZATIONAL STRUCTURES

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During fiscal year 2011, universities paid between \$8 million (GSU) and over \$95 million (UIC) for management costs (e.g., salary and additional compensation of all administrators), which is the term used in the audit resolution. The management cost per FTE students ranged from \$872 at EIU to over \$2,950 at the University of Illinois; it was over \$3,500 at one U of I campus (UIC) and at CSU (which included many lower level managers), and \$17,000 at the SIU School of Medicine. The management structures of each university are summarized below and detailed in the reports on universities for fiscal year 2011 in the Supplement.

1. **Chicago State University** was led by a president who oversaw eight offices and three vice presidents who were in charge of (1) Academic Affairs, (2) Administration and Financial Affairs, and (3) Enrollment Management.
2. **Eastern Illinois University** was led by a president who oversaw four divisions, along with a general counsel, internal auditor, civil rights and diversity office, and the ethics officer. The Associate Director of Athletics for Compliance and Support Services and a special assistant to the president also report to the president. The four divisions were each led by a vice president: (1) Academic Affairs; (2) Business Affairs; (3) Student Affairs; and (4) University Advancement.
3. **Governors State University** was led by a president who oversaw three divisions, along with a general counsel and an internal auditor. The three divisions were overseen by (1) a provost and vice president in-charge of the Academic Affairs Division, (2) an executive vice president in charge of Administration and Finance, and (3) a vice president in charge of Advancement.
4. **Illinois State University** was led by a president who oversaw four divisions, along with the offices of internal auditing; general counsel; equal opportunity, ethics and access; and intercollegiate athletics. The four divisions were each led by a vice president: (1) Academic Affairs; (2) Finance & Planning; (3) Student Affairs; and (4) University Advancement.
5. **Northeastern Illinois University** was led by a president who oversaw four divisions, along with the offices of legal counsel, government relations, outreach/equal opportunity, and internal auditing. The four divisions were each led by a vice president: (1) Academic Affairs; (2) Finance & Administration; (3) Student Affairs; and (4) Institutional Advancement.
6. **Northern Illinois University** was led by a president who oversaw five divisions, along with the internal auditor, intercollegiate athletics, ombudsman, and general counsel (who was also a vice president). Two of the divisions were led by executive vice presidents (Academic & Student Affairs and Finance & Facilities) while the other three divisions were led by vice

**ORGANIZATIONAL CHARTS**

The organizational charts of universities are in the **Report on University** which is in the Supplement. They show reporting relationships directly to the Vice President (e.g., down to the deans) to provide a consistent display across universities. Page 1 of each university's organizational chart (with FY11 salaries) is shown at the end this Chapter.

presidents: (1) University Advancement; (2) Administration & Outreach; and (3) University Relations.

7. **Southern Illinois University** was led by a president who oversaw two chancellors in charge of Carbondale and Edwardsville campuses, along with a Vice President for Academic Affairs and a Senior Vice President for Financial & Administrative Affairs. In addition, there were three other offices: (1) general counsel, (2) internal auditing, and (3) government & public affairs.
  - *SIU-Carbondale.* Reporting to the chancellor were four vice chancellors and a dean of the School of Medicine who oversaw the five major divisions: (1) Academic Affairs, (2) Administration & Finance, (3) Institutional Advancement, (4) Research & Graduate School, and (5) School of Medicine. Also reporting to the chancellor were three assistants, the associate chancellor for institutional diversity, and five directors who were in charge of (1) institutional research/studies, (2) budget office, (3) intercollegiate athletics, (4) university ombudsman, and (5) university communications.
  - *SIU-Edwardsville.* Reporting to the chancellor were four vice chancellors who oversaw the four major divisions: (1) Academic Affairs; (2) Administration; (3) Student Affairs; and (4) University Relations. Also reporting to the chancellor were (1) the assistant chancellor for institutional compliance; (2) the budget director; and (3) the athletics director/assistant vice chancellor for athletic development.
  
8. **University of Illinois** was led by a president who oversaw three chancellors/vice presidents in charge of its Chicago, Springfield, and Urbana-Champaign campuses, along with seven other positions: (1) internal auditing, (2) university equal opportunity, (3) the university counsel, (4) university relations, (5) governmental relations, (6) the university ethics officer and (7) the secretary of the board of trustees and the university. Additionally, there was an Executive Assistant to the President. In addition, four vice presidents led university-wide divisions: (1) Academic Affairs; (2) Administration & Finance; (3) Technology & Economic Development; and (4) Health Affairs.
  - *U of I – Chicago.* Reporting to the chancellor were seven vice chancellors: (1) Academic Affairs, (2) Administrative Services, (3) Student Affairs, (4) Development, (5) External Affairs (6) Research, and (7) Human Resources. The U of I HealthCare System, led by a chief executive officer, also reported to the UIC Chancellor. The Chancellor also had three offices that report: (1) access and equity, (2) alumni relations, and (3) great cities commitment.
  - *U of I – Springfield.* Reporting to the chancellor were two vice chancellors in charge of the Academic Affairs division and the Student Affairs division, and thirteen other offices: (1) access & equal opportunity; (2) administration; (3) athletics; (4) campus/creative services; (5) police department; (6) community relations; (7) constituent relations; (8) development; (9) human resources; (10) marketing; (11) web services; (12) public relations; and (13) conference services.
  - *U of I – Urbana-Champaign.* Reporting to the chancellor were five vice chancellors who are in-charge of (1) Academic Affairs; (2) Student Affairs; (3) Institutional Advancement; (4) Public Engagement; and (5) Research. The chancellor also had nine other officers reporting directly: (1) equal opportunity & access; (2) intercollegiate athletics; (3) public affairs; (4) special events; (5) alumni relations; (6) facilities & services; (7) public safety; (8) I-STEM, and (9) U of I (Willard) airport.

9. **Western Illinois University** was led by a president who oversaw five divisions, along with six other offices: (1) internal auditing; (2) equal opportunity & access; (3) budget; (4) alumni programs; (5) institutional research & planning; and (6) governmental relations. The five divisions were each led by a vice president: (1) Academic Affairs; (2) Administrative Services; (3) Student Services; (4) Advancement & Public Services; and (5) Quad Cities, Planning, & Technology.

**Number of Administrators**

The nine Illinois public universities employed over 4,000 administrators. The university that reported the most administrators was the University of Illinois (2,549), followed by Southern Illinois University (312) and Chicago State University (308). The total number of administrators at the universities is shown in Exhibit 2-2.

CSU had the most administrators per student at 1 administrator for every 18 students, followed by the University of Illinois which had an administrator for every 30 students and GSU which had 1 administrator for every 39 students. The average for all the universities was approximately 1 administrator for 45 students.

Exhibit 2-2 FTE STUDENTS PER ADMINISTRATOR Fiscal Year 2011			
1	2	3	4
Institution	FTE Students	Administrators	FTE per Administrator <sup>1</sup>
1. Chicago State University	5,463	308	17.7
<b>2. University of Illinois – Total <sup>2</sup></b>	<b>75,665</b>	<b>2,549</b>	<b>29.7</b>
• U of I Administration	75,665	301	251.4
• UIUC	45,062	1,059	42.6
• UIS	3,620	102	35.5
• UIC	26,983	1,087	24.8
3. Governors State University	3,351	87	38.5
4. Northeastern Illinois University	7,758	114	68.1
5. Western Illinois University	11,019	159	69.3
6. Illinois State University	18,532	210	88.2
<b>7. Southern Illinois University – Total <sup>2</sup></b>	<b>28,977</b>	<b>312</b>	<b>92.9</b>
• SIU System	28,977	17	1,704.5
• SIUE	12,003	102	117.7
• SIUC	16,682	151	110.5
• SIU School of Medicine	292	42	7.0
8. Eastern Illinois University	10,248	104	98.5
9. Northern Illinois University	19,592	181	108.2
<b>Total</b>	<b>180,605</b>	<b>4,024</b>	<b>44.9</b>
<b>Notes:</b>			
<sup>1</sup> Administrators per FTE for SIU System and U of I Administration were calculated by dividing the total number of students at <b>all</b> the university campuses.			
<sup>2</sup> Rows shaded in <b>green</b> aggregate numbers for all campuses at SIU or U of I.			
Source: Illinois public university data analyzed by OAG.			



CSU reported the third most administrators of any public university (308) and included lower level positions, such as coordinators and specialists. We informed CSU of this difference in December 2012 but it did not want any change: “. . . the administrator salaries should remain as reported at 308 persons for \$19.7 million.” Exhibit 2-3 shows the number of administrators by position (e.g., president, vice president, dean, etc.).

Exhibit 2-3 NUMBER OF ADMINISTRATIVE POSITIONS Fiscal Year 2011										
1	2	3	4	5	6	7	8	9	10	11
Position	CSU	EIU	GSU	ISU	NEIU	NIU	SIU	U of I	WIU	TOTAL
1. President	1	1	1	1	1	1	1	1	1	9
2. Chancellor	0	0	0	0	0	0	2	4	0	6
3. Senior/Executive VP	0	0	1	0	0	1	1	0	0	3
4. Senior Associate VP	0	0	0	0	0	0	0	2	0	2
5. Vice Chancellor	0	0	0	0	0	0	7	10	0	17
6. Provost	1	1	2	1	0	1	3	1	1	11
7. Vice President	2	3	1	3	4	9	2	3	4	31
8. Dean	9	9	7	9	7	10	17	35	5	108
9. Vice Provost	0	0	1	0	1	4	0	7	0	13
10. Associate Provost	0	0	0	5	1	1	7	7	2	23
11. Associate VP	2	1	7	3	3	9	0	4	3	32
12. Associate VC	0	0	0	0	0	0	7	15	0	22
13. Associate Chancellor	0	0	0	0	0	0	1	11	0	12
14. Assistant Chancellor	0	0	0	0	0	0	1	1	0	2
15. Assistant VP	1	6	2	5	1	7	2	12	5	41
16. Executive Director	6	2	5	7	4	3	11	38	1	77
17. Assistant VC	0	0	0	0	0	0	5	5	0	10
18. Assistant Provost	0	0	0	0	1	0	3	4	0	8
19. Director	75	55	29	58	54	77	138	817	77	1,380
20. Other	211	26	31	118	37	58	104	1,572	60	2,217
<b>Total</b>	<b>308</b>	<b>104</b>	<b>87</b>	<b>210</b>	<b>114</b>	<b>181</b>	<b>312</b>	<b>2,549</b>	<b>159</b>	<b>4,024</b>

An individual may have a title such as "Vice President for Academic Affairs and Provost" but is presented as reported by the university (i.e., as Vice President and not just as Provost).

University	Management Positions
GSU	87
EIU	104
NEIU	114
WIU	159
NIU	181
ISU	210
CSU	308
SIU	312
U of I	2,549

Source: Illinois public university data analyzed by OAG.

## Cost of University Administration

The nine Illinois public universities reported paying over \$365 million in fiscal year 2011 to administrators. The universities had a total of over 4,000 administrators: 3,921 full-time administrators who were paid \$360 million (average of \$91,500) and another 103 part-time administrators who were paid nearly \$6.5 million (average of \$62,500).

1. **Chicago State University** had a cost of over \$3,600 per FTE student for administration in fiscal year 2011. CSU had 5,463 of 180,605 total students (3%) and paid nearly \$20 million of the total of over \$365 million (5%) for administration by the nine Illinois public universities. CSU had 308 of 4,024 total administrators (8%).
2. **University of Illinois** had a cost of over \$2,950 per FTE student for administration in fiscal year 2011. University of Illinois had 75,665 of 180,605 total students (42%) and paid nearly \$225 million of the total of over \$365 million (61%) for administration by the nine Illinois public universities. University of Illinois had 2,549 of 4,024 total administrators (63%).
3. **Governors State University** had a cost of over \$2,350 per FTE student for administration in fiscal year 2011. GSU had 3,351 of 180,605 total students (2%) and paid nearly \$8 million of the total of over \$365 million (2%) for administration by the nine Illinois public universities. GSU had 87 of 4,024 total administrators (2%).
4. **Northeastern Illinois University** had a cost of nearly \$1,400 per FTE student for administration in fiscal year 2011. NEIU had 7,758 of 180,605 total students (4%) and paid over \$11 million of the total of over \$365 million (3%) for administration by the nine Illinois public universities. NEIU had 114 of 4,024 total administrators (3%).
5. **Southern Illinois University** had a cost of nearly \$1,300 per FTE student for administration in fiscal year 2011. SIU had nearly 29,000 of 180,605 total students (16%) and paid \$37 million of the total of over \$365 million (10%) for administration by the nine Illinois public universities. SIU had 312 of 4,024 total administrators (8%), as shown in Exhibit 2-4.

Exhibit 2-4 TOTAL COST OF ADMINISTRATORS PER STUDENT Fiscal Year 2011				
1	2	3	4	5
University	Administrators	Administrative Compensation	FTE Students	Cost of Administrators per Student (column 3 ÷ 4 = 5)
1. Chicago State University <sup>1</sup>	308	\$19,716,210	5,463	\$3,609
2. University of Illinois	2,549	\$223,989,193	75,665	\$2,960
3. Governors State University	87	\$7,880,633	3,351	\$2,352
4. Northeastern Illinois University	114	\$10,844,930	7,758	\$1,398
5. Southern Illinois University	312	\$37,149,568	28,977	\$1,282
6. Illinois State University	210	\$22,593,653	18,532	\$1,219
7. Northern Illinois University	181	\$22,197,549	19,592	\$1,133
8. Western Illinois University	159	\$12,464,514	11,019	\$1,131
9. Eastern Illinois University	104	\$8,938,255	10,248	\$872
<b>Total</b>	<b>4,024</b>	<b>\$365,774,505</b>	<b>180,605</b>	<b>\$2,025</b>

*Yellow shading shows numbers in descending order from high to low.*

**Notes:**  
<sup>1</sup> CSU reported 308 of 4,024 administrators which included lower level positions unlike other universities, such as coordinators and specialists; we informed CSU of this in December 2012 which did not want a change.

University	Salary per FTE
EIU	\$872
WIU	\$1,131
NIU	\$1,133
ISU	\$1,219
SIU	\$1,282
NEIU	\$1,398
GSU	\$2,352
U of I	\$2,960
CSU	\$3,609

Source: Illinois public university data analyzed by OAG.

- **Presidents.** Each university was headed by a president and the nine university presidents were paid a combined total of approximately \$3 million in fiscal year 2011 as shown in Exhibit 2-5.
  - The University of Illinois had the highest paid president in fiscal year 2011 and he was paid \$620,000.
  - The second highest paid president was at ISU (\$369,000).
  - The third highest paid president was at NIU (\$328,834).

University	President	Salary
Ohio State	E. Gordon Gee	\$814,157
Northwestern	Morton Schapiro	\$738,131
Penn State	Graham Spanier	\$660,002
Illinois	Michael Hogan	\$620,000
Michigan	Mary Sue Coleman	\$570,105
Michigan State	Lou Anna K. Simon	\$520,000
Indiana	Michael McRobbie	\$476,000
Iowa	Sally Mason	\$473,400
Minnesota	Robert Bruininks	\$455,000
Purdue	France Cordova	\$450,000
Wisconsin	Kevin Reilly (FY10)	\$399,647
Nebraska	James Milliken	\$366,519

*This is base salary only; some presidents received additional compensation, for example Penn State's President received a \$200,000 bonus for contract extension.*

Source: Internet search.

1	2	3	4
Positions	Number	Total Paid	Average
1. Presidents	9	\$2,940,173	\$326,686
2. Chancellors	6	\$1,867,376	\$311,229
3. Senior/Executive Vice Presidents	3	\$735,427	\$245,142
4. Senior Associate Vice Presidents	2	\$482,265	\$241,133
5. Vice Chancellors	17	\$3,975,072	\$233,828
6. Provosts	11	\$2,272,536	\$206,594
7. Vice Presidents	31	\$5,642,099	\$182,003
8. Deans	108	\$18,835,882	\$174,406
9. Vice Provosts	13	\$2,078,027	\$159,848
10. Associate Provosts	23	\$3,511,739	\$152,684
11. Associate Vice Presidents	32	\$4,698,817	\$146,838
12. Associate Vice Chancellors	22	\$3,037,219	\$138,055
13. Associate Chancellors	12	\$1,534,668	\$127,889
14. Assistant Chancellors	2	\$253,285	\$126,643
15. Assistant Vice Presidents	41	\$5,124,249	\$124,982
16. Executive Directors	77	\$9,284,250	\$120,575
17. Assistant Vice Chancellors	10	\$1,123,750	\$112,375
18. Assistant Provosts	8	\$790,697	\$98,837
19. Directors	1,380	\$123,560,569	\$89,537
20. Other Administrators	2,217	\$174,026,405	\$78,496
<b>Total</b>	<b>4,024</b>	<b>\$365,774,505</b>	<b>\$90,898</b>

*Yellow shading of a column signifies that numbers are in descending order from high to low.*

Source: Illinois public university data analyzed by OAG.

- **Chancellors.** Two universities have multiple campuses, namely the University of Illinois and Southern Illinois University, and they reported six chancellors who were paid \$1.9 million for an average of over \$310,000 for each chancellor. The University of Illinois has three campuses but reported four chancellors since UIS had both an interim chancellor and a chancellor emeritus in fiscal year 2011.
  - The University of Illinois (10 vice chancellors) and Southern Illinois University (7 vice chancellors) reported a total of 17 vice chancellors who were paid \$4 million for an average of over \$230,000.
  - Overall, there were 69 positions which contained the title “chancellor” and they were paid nearly \$12 million, or approximately \$170,000 each as shown in Exhibit 2-6.

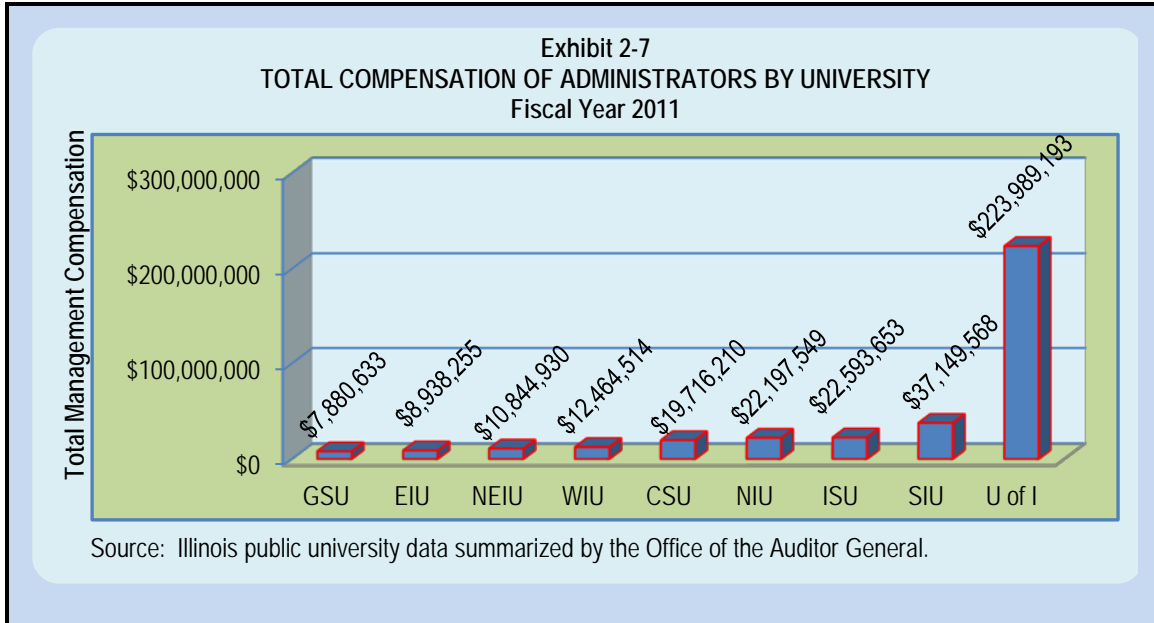
**CHANCELLOR**

Chancellor includes all 69 positions with the title chancellor: chancellor (6), vice chancellor (17), associate chancellor (12), associate vice chancellor (22), assistant chancellor (2), and assistant vice chancellor (10).

Exhibit 2-6 ADMINISTRATORS' COMPENSATION AT ALL UNIVERSITIES Fiscal Year 2011										
1	2	3	4	5	6	7	8	9	10	11
Position	CSU	EIU	GSU	ISU	NEIU	NIU	SIU	U of I	WIU	TOTAL
1. President	\$250,879	\$275,834	\$245,000	\$369,000	\$261,000	\$328,834	\$320,376	\$620,000	\$269,250	\$2,940,173
2. Chancellor	\$0	\$0	\$0	\$0	\$0	\$0	\$618,277	\$1,249,099	\$0	\$1,867,376
3. Senior/Executive Vice President	\$0	\$0	\$194,775	\$0	\$0	\$305,911	\$234,741	\$0	\$0	\$735,427
4. Senior Associate Vice President	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$482,265	\$0	\$482,265
5. Vice Chancellor	\$0	\$0	\$0	\$0	\$0	\$0	\$1,410,954	\$2,564,118	\$0	\$3,975,072
6. Provost	\$170,004	\$183,084	\$219,640	\$257,112	\$0	\$268,721	\$710,796	\$265,000	\$198,180	\$2,272,536
7. Vice President	\$305,004	\$480,756	\$159,000	\$715,120	\$657,600	\$1,431,348	\$388,948	\$850,988	\$653,336	\$5,642,099
8. Dean	\$1,147,358	\$1,027,751	\$984,620	\$1,433,087	\$908,954	\$1,859,391	\$3,104,954	\$7,599,117	\$770,651	\$18,835,882
9. Vice Provost	\$0	\$0	\$95,490	\$0	\$137,425	\$518,012	\$0	\$1,327,100	\$0	\$2,078,027
10. Assoc. Provost	\$0	\$0	\$0	\$841,842	\$127,738	\$127,052	\$1,045,967	\$1,079,340	\$289,800	\$3,511,739
11. Assoc. V P	\$227,556	\$124,686	\$759,509	\$514,968	\$407,637	\$1,454,870	\$0	\$907,715	\$301,878	\$4,698,817
12. Associate Vice Chancellor	\$0	\$0	\$0	\$0	\$0	\$0	\$842,633	\$2,194,586	\$0	\$3,037,219
13. Associate Chancellor	\$0	\$0	\$0	\$0	\$0	\$0	\$115,008	\$1,419,660	\$0	\$1,534,668
14. Assistant Chancellor	\$0	\$0	\$0	\$0	\$0	\$0	\$104,085	\$149,200	\$0	\$253,285
15. Assist V P	\$113,052	\$530,447	\$212,966	\$760,386	\$88,705	\$782,154	\$227,688	\$1,883,389	\$525,463	\$5,124,249
16. Executive Director	\$579,090	\$144,506	\$356,373	\$778,236	\$461,884	\$289,130	\$1,203,641	\$5,369,833	\$101,556	\$9,284,250
17. Assist. V C	\$0	\$0	\$0	\$0	\$0	\$0	\$556,264	\$567,486	\$0	\$1,123,750
18. Assist. Provost	\$0	\$0	\$0	\$0	\$83,410	\$0	\$366,744	\$340,543	\$0	\$790,697
19. Director	\$5,307,114	\$3,994,666	\$2,135,042	\$5,608,879	\$4,216,950	\$7,167,431	\$13,022,385	\$76,498,538	\$5,609,564	\$123,560,569
20. Other Management	\$11,616,153	\$2,176,526	\$2,518,218	\$11,315,023	\$3,493,629	\$7,664,697	\$12,876,108	\$118,621,216	\$3,744,835	\$174,026,405
Total	\$19,716,210	\$8,938,255	\$7,880,633	\$22,593,653	\$10,844,930	\$22,197,549	\$37,149,568	\$223,989,193	\$12,464,514	\$365,774,505
<i>Totals may not add due to rounding. Dark blue shading shows the highest numbers.</i>										
Source: Illinois public university data analyzed by OAG.										

- **Vice President.** The universities had 109 positions which contained the title “vice president” and they were paid a combined total of nearly \$17 million in fiscal year 2011 for an average of over \$150,000 each. The universities reported three senior/executive vice presidents who were paid over \$735,000 for an average of \$245,000 each, and 31 vice presidents who were paid a combined total of \$5.6 million for an average of over \$180,000 each.
    - NIU reported the most vice presidents (26); they were paid approximately \$4 million in fiscal year 2011 for an average of over \$150,000 each.
    - WIU reported 12 vice presidents who were paid nearly \$1.5 million (under \$125,000 each).
    - ISU reported 11 vice presidents who were paid \$2.0 million (over \$180,000 each).
    - GSU reported 11 vice presidents who were paid \$1.3 million (over \$120,000 each).
    - NEIU reported 8 vice presidents who were paid \$1.2 million (nearly \$145,000 each).
    - EIU reported 10 vice presidents who were paid over \$1.1 million (over \$110,000 each).
- VICE PRESIDENT**

Vice President includes all 109 positions with the title vice president: senior/executive (3), senior associate (2), vice president (31), associate vice president (32), and assistant vice president (41).
- **Provosts/Others.** The officer in charge of academics is called a “provost” and most provosts were vice presidents. Universities had 11 provosts who were paid a total of over \$2.25 million in fiscal year 2011 for an average of over \$200,000 each. A total of six universities reported having one provost each while GSU reported having two provosts (one of whom worked part of the year and was paid \$20,000) and SIU reported having three provosts. The ninth university, NEIU, reported its Vice President of Academic Affairs as being its provost.
  - **Other Administrators.** Universities reported numerous deans, directors, and other administrators.
    - For example, the University of Illinois reported approximately 60 percent of the total **directors** (817 of 1,380) at all the nine public universities; they were paid \$76 million of \$124 million (62%).
    - Also, the University of Illinois had approximately 70 percent of the **other administrators** (1,572 of 2,217) at all the universities; they were paid \$119 million of \$174 million (68%). A graph of the total compensation paid to administrators is shown in Exhibit 2-7.



### Management Structure Reviews

As part of the examination of the management structure of each university, the nine Illinois public universities were asked if they had completed any review of their management structure within the last five years. Seven of the nine universities reported conducting some work on reviewing the management structure, with NIU and the University of Illinois providing a report. Most of the universities said they informally reviewed their management and made some changes:

- CSU said that no formal review has been performed but some minor changes were made when the new president started and when a chief-of-staff position was added in 2012.
- EIU said that when its president started in 2007, he conducted an informal review of the administrative structure. They are conducting an internal review now.
- GSU - None.
- ISU - None.
- NEIU said that no formal review has been conducted but it attempted to reduce the number of vice presidents from 4 to 3 but the results were unsatisfactory.
- NIU said that *“The University is constantly looking at ways to reorganize and look for efficiencies, which is done by various departments and divisions.”* This was most recently done as part of NIU’s Vision 2020 initiative.

- SIU said that it has not had an external body review its management structure; however, significant restructuring has occurred at SIUC, “*in an effort to improve recruitment and retention; foster greater student success; and become more administratively efficient.*” In February 2011, the Board approved the restructuring of offices that reported to the Office of Student Affairs and the position of Vice Chancellor of Student Affairs was eliminated.
- U of I said that its internal Administrative Review and Restructuring Working Group conducted a review in 2010 and created shared services to consolidate administrative functions across multiple departments. U of I also consolidated the oversight of university-wide Human Resources and Information Technology.
- WIU said it reviewed its management structure and combined certain offices.

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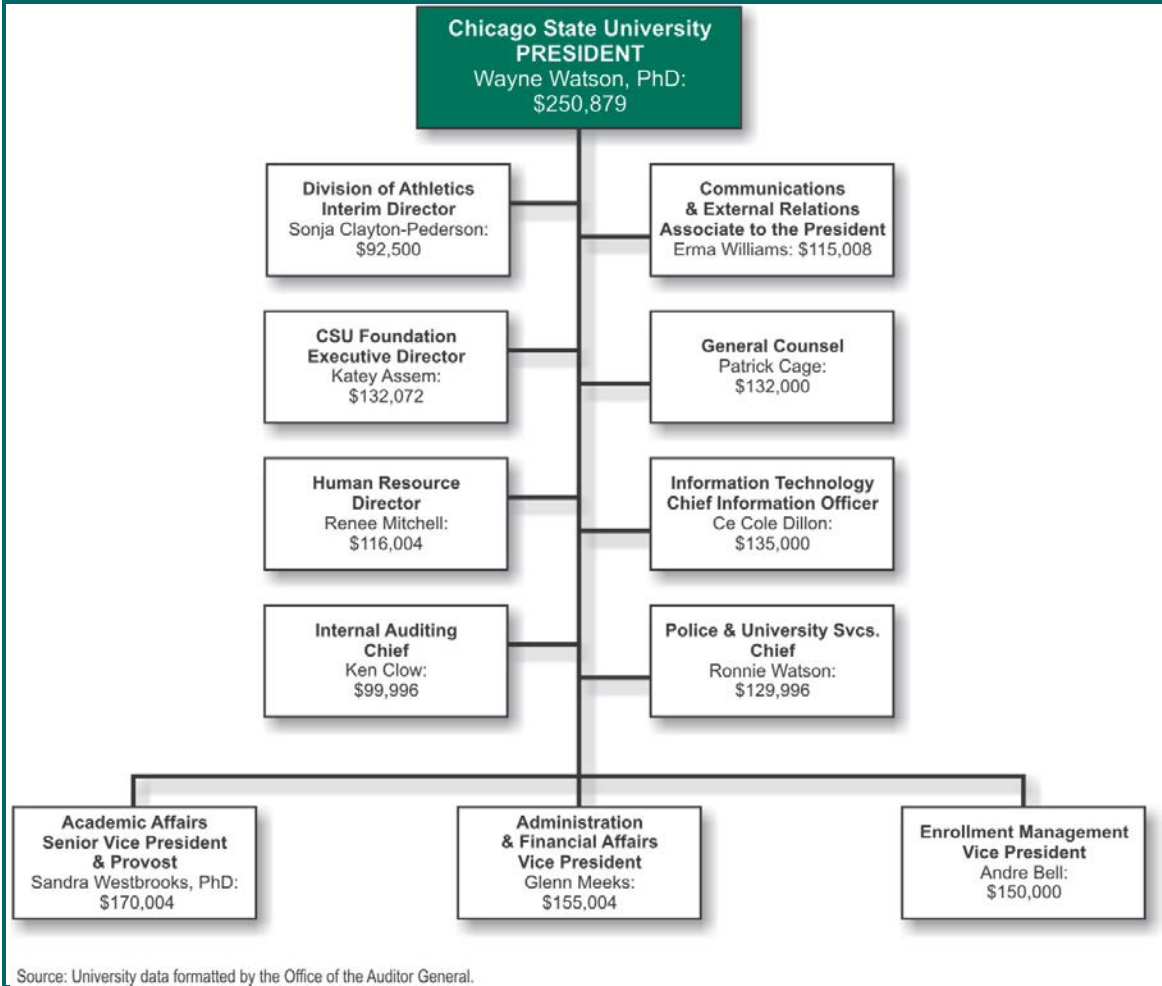
## **UNIVERSITIES’ ORGANIZATIONAL CHARTS**

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To visually depict the uppermost organizational structure of universities, this section shows the first page of the organizational charts for the nine public universities which has the university president, any chancellors, and vice presidents, along with their annual salaries for fiscal year 2011. These organizational charts are shown in greater detail in the separate Supplement which has a Report on University for each of the nine public universities. [University colors are used in the organizational chart headings to the extent possible.]

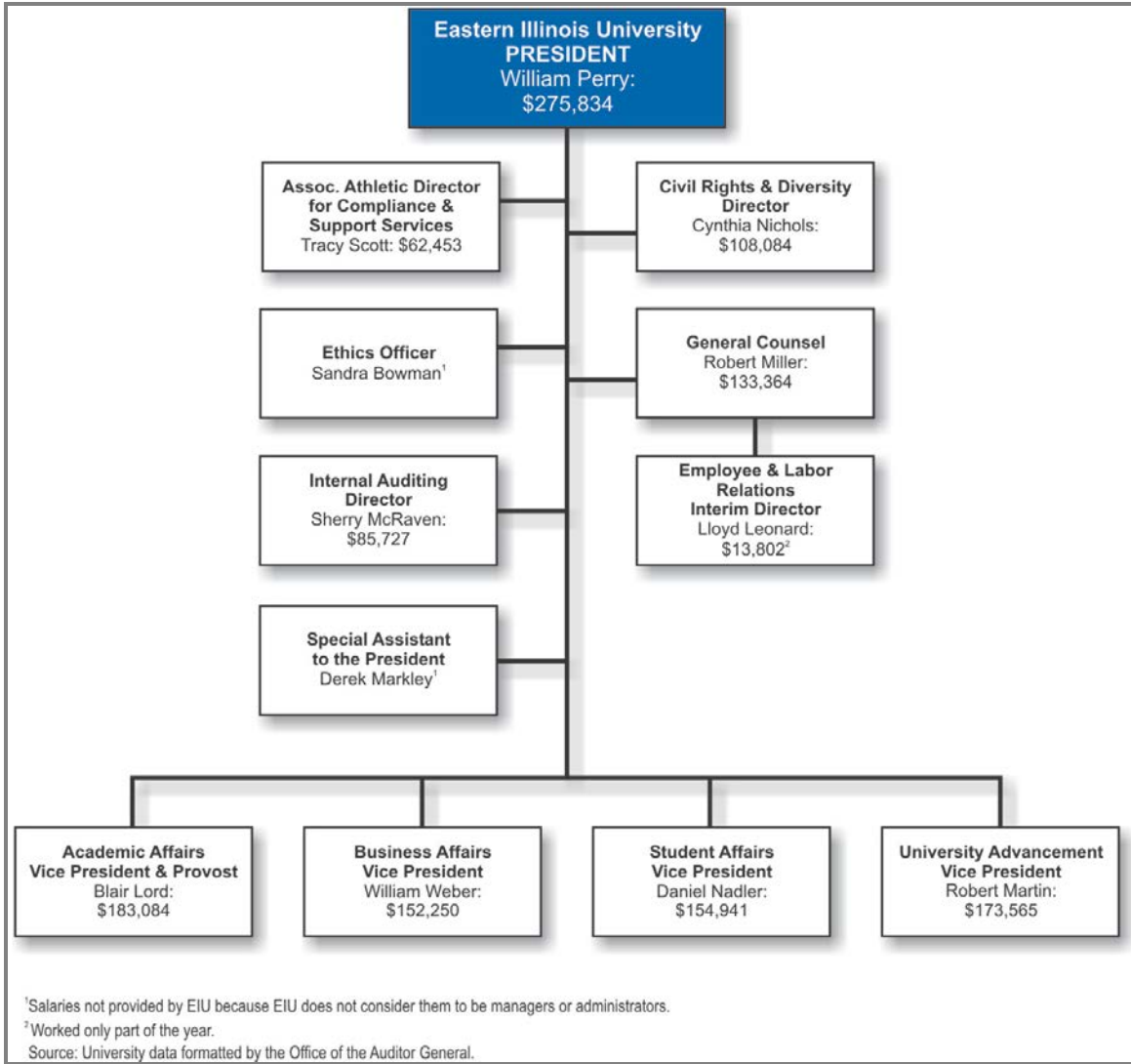


**Exhibit 2-8  
ORGANIZATIONAL CHARTS OF UNIVERSITIES  
Fiscal Year 2011**

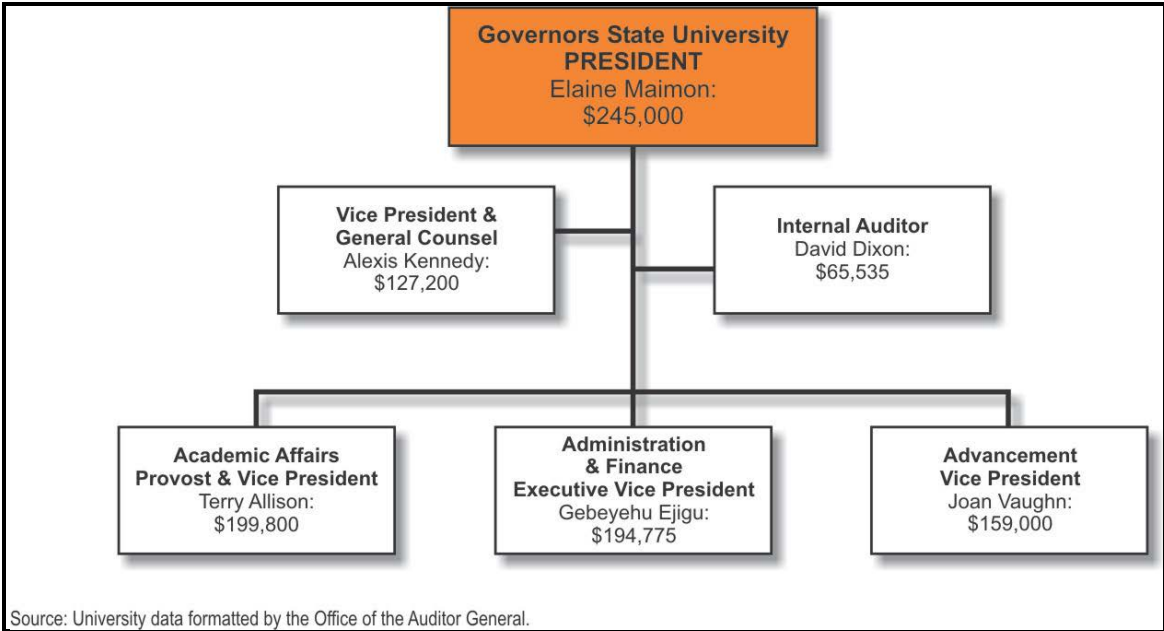


Source: University data formatted by the Office of the Auditor General.

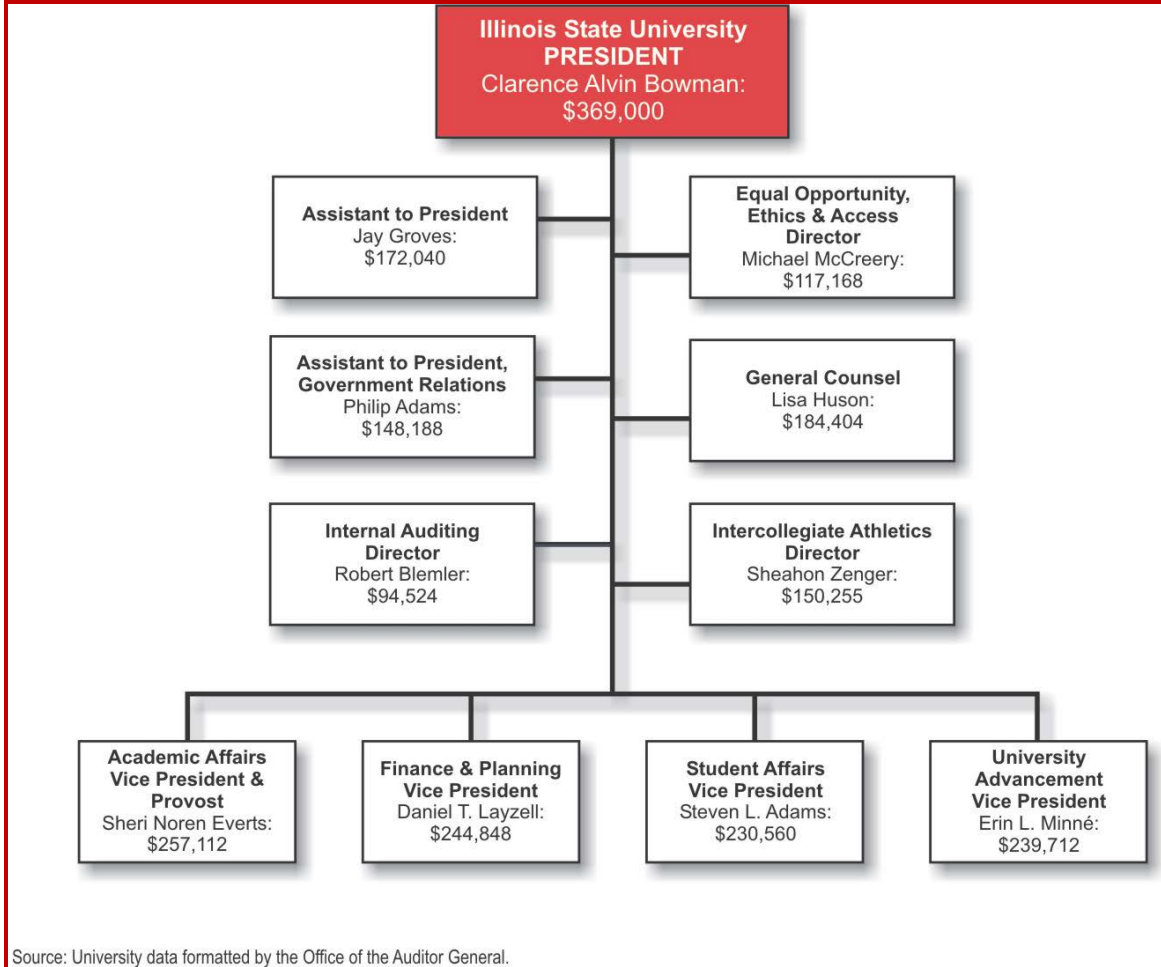
**Exhibit 2-8  
ORGANIZATIONAL CHARTS OF UNIVERSITIES  
Fiscal Year 2011**



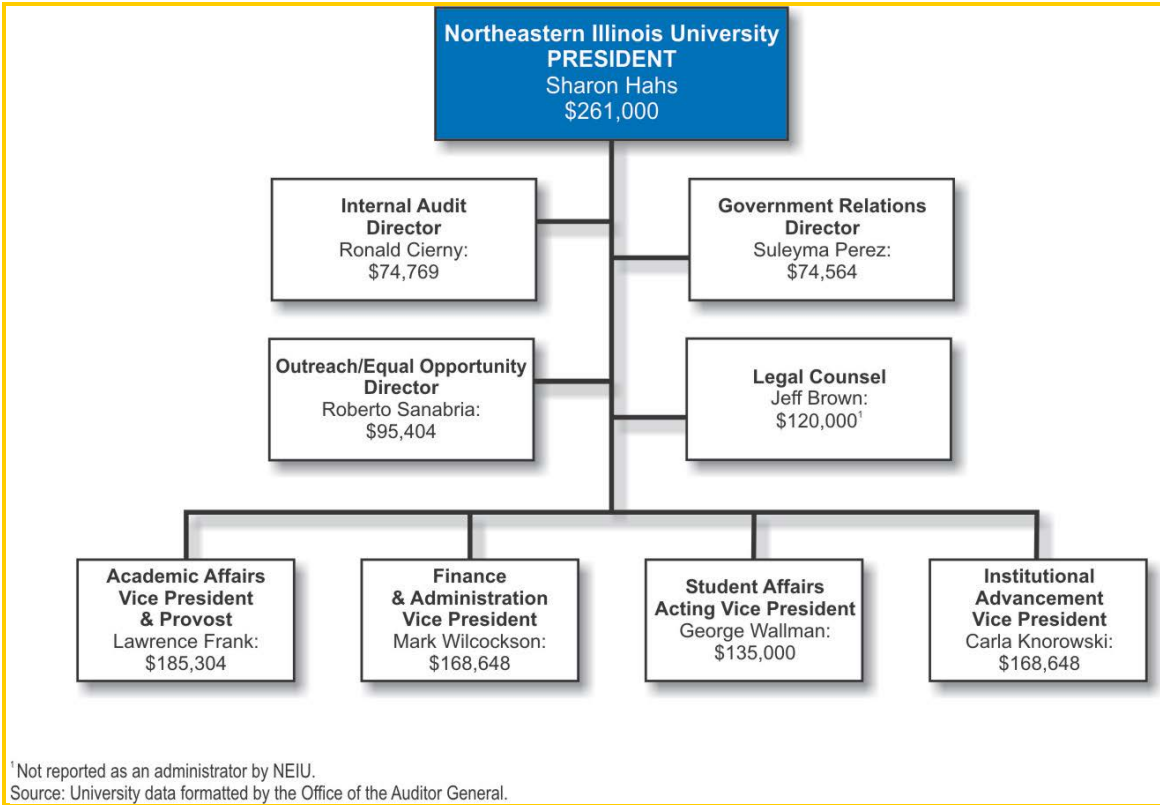
**Exhibit 2-8  
ORGANIZATIONAL CHARTS OF UNIVERSITIES  
Fiscal Year 2011**



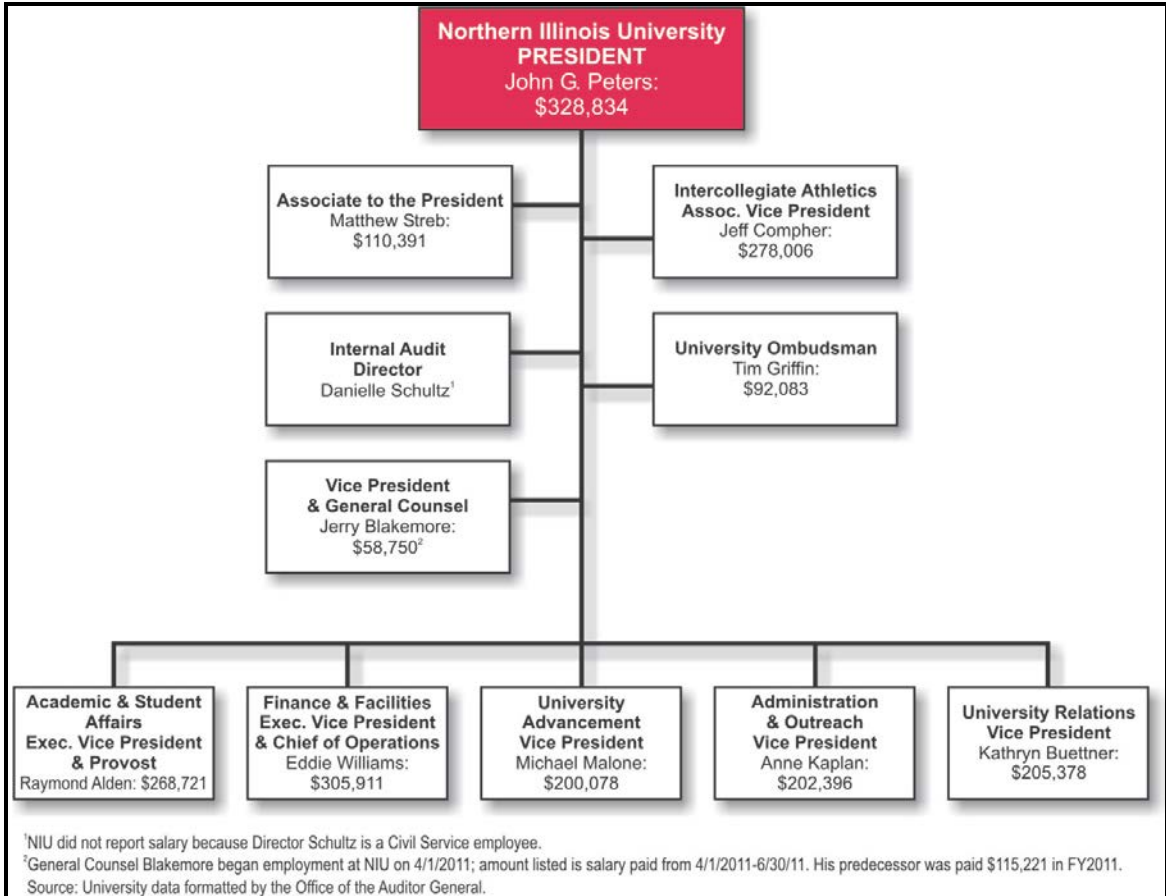
**Exhibit 2-8  
ORGANIZATIONAL CHARTS OF UNIVERSITIES  
Fiscal Year 2011**



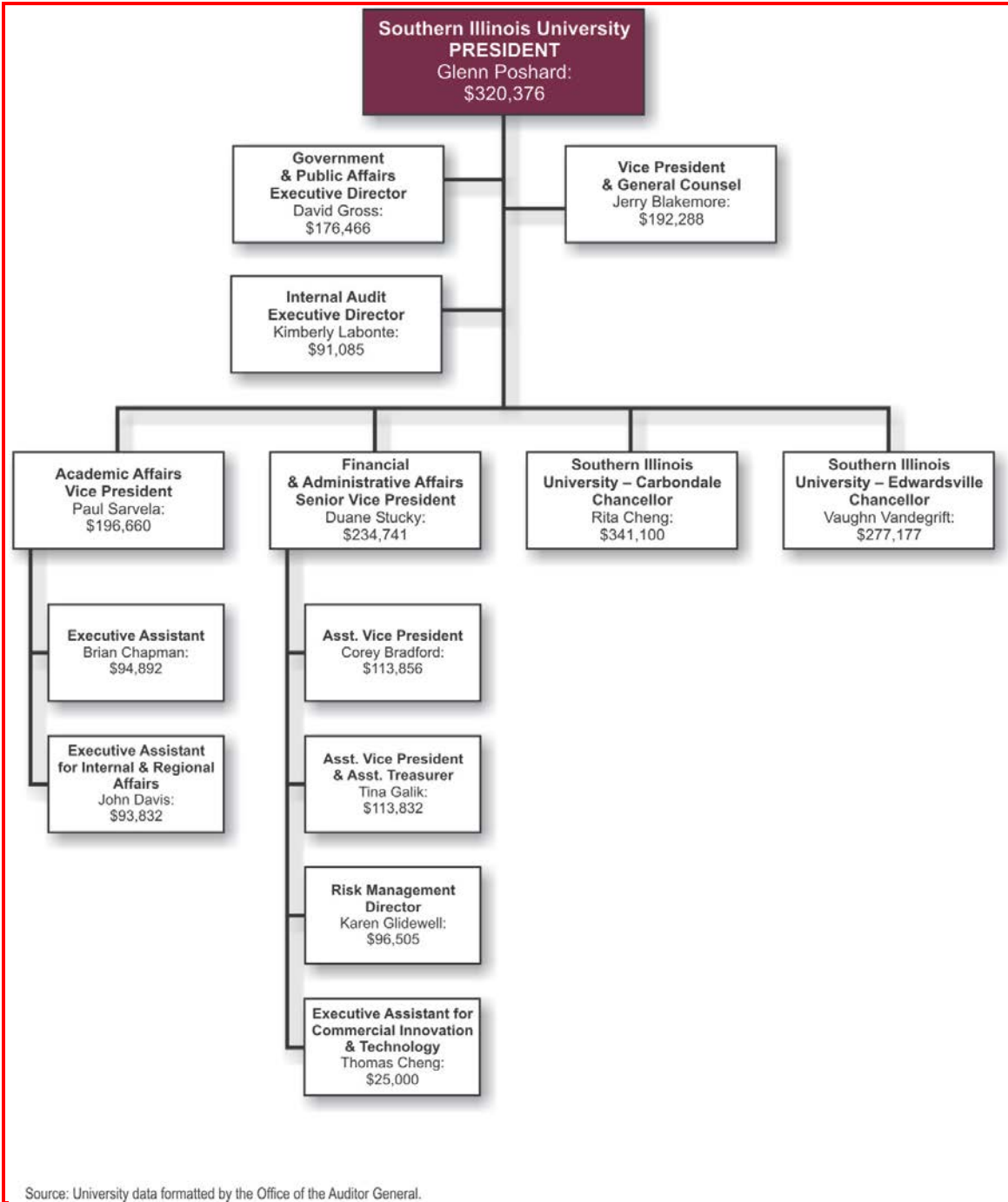
**Exhibit 2-8  
ORGANIZATIONAL CHARTS OF UNIVERSITIES  
Fiscal Year 2011**



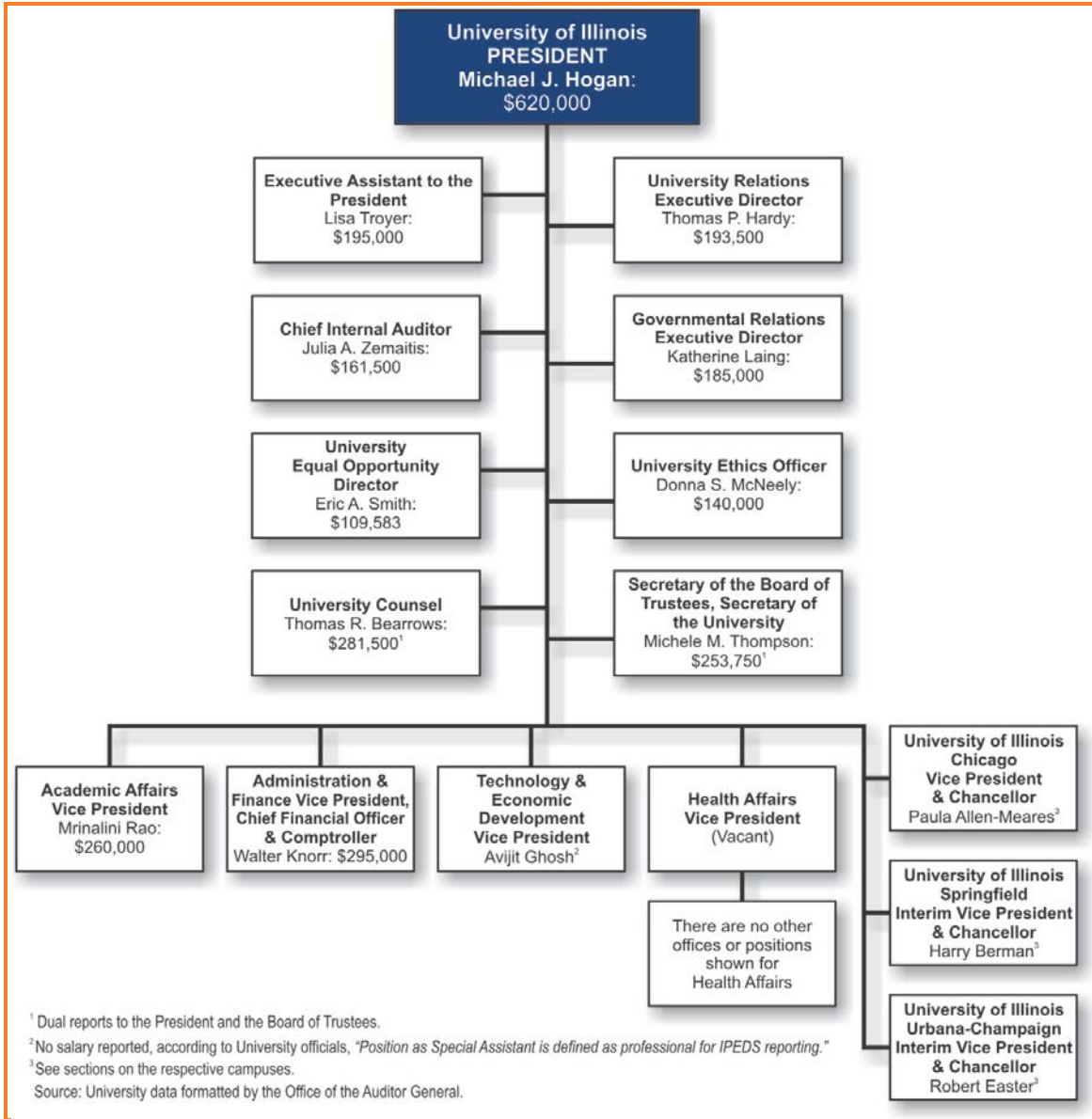
**Exhibit 2-8  
ORGANIZATIONAL CHARTS OF UNIVERSITIES  
Fiscal Year 2011**



**Exhibit 2-8  
ORGANIZATIONAL CHARTS OF UNIVERSITIES  
Fiscal Year 2011**

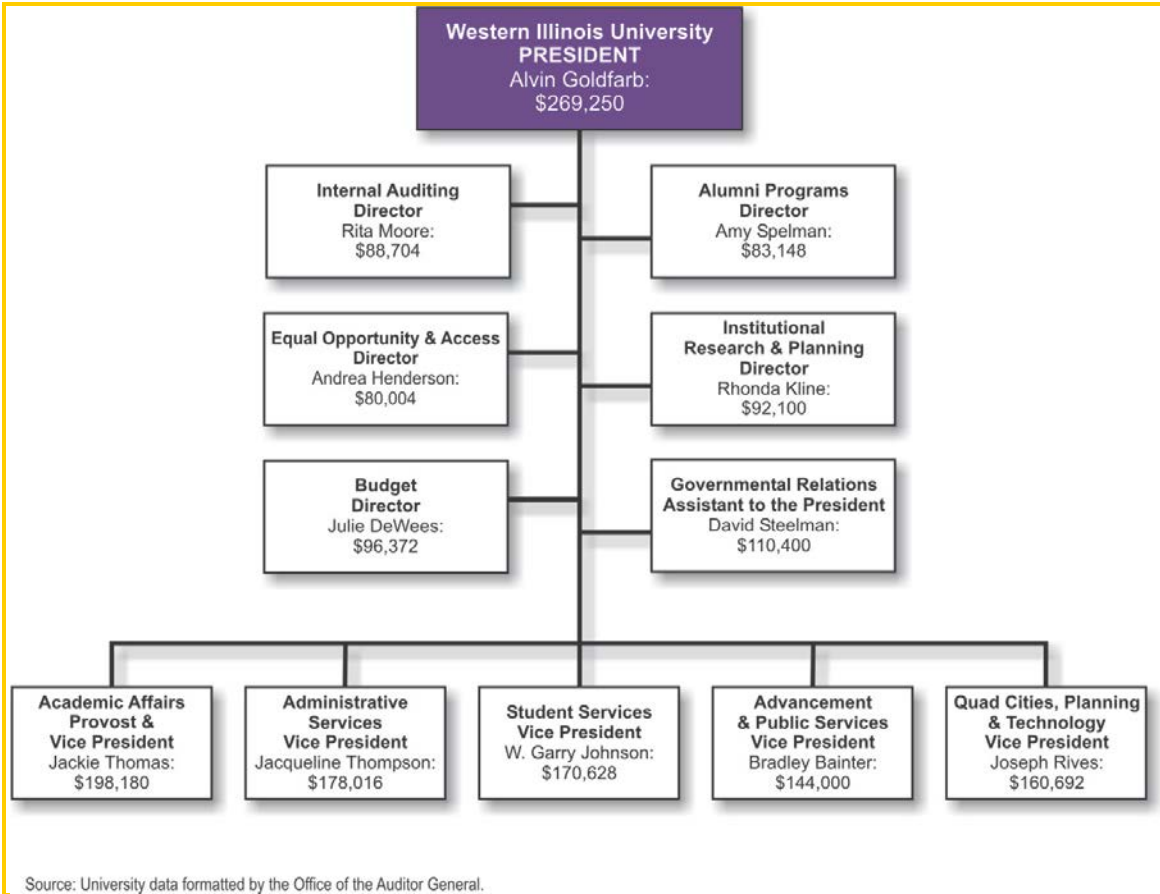


**Exhibit 2-8  
ORGANIZATIONAL CHARTS OF UNIVERSITIES  
Fiscal Year 2011**





**Exhibit 2-8  
ORGANIZATIONAL CHARTS OF UNIVERSITIES  
Fiscal Year 2011**





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## Chapter 3

# Operating Expenditures

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Legislative Audit Commission Resolution Number 143 asked for a comparison of the operating expenditures by function for the nine Illinois public universities. In **fiscal year 2011**, the revenues for the nine Illinois public universities were \$8 billion and expenditures were \$7.5 billion. Most of these expenditures, \$7.3 billion, were for operations (as opposed to capital expenditures) and are categorized into the eight functional areas reported in the OAG annual financial audits for fiscal year 2011.

### AUDIT RESOLUTION

A breakdown and comparison of operating expenses by function, including instruction at each public university.

- In terms of percentages for all universities, the operating expenditures were over 25 percent for instruction, 10 percent for research, 8 percent for academic support, and 7 percent for public service. Our financial audits reported 31 percent of the expenditures as being other expenditures, such as housing services, food services, concessions, and student unions.
- The University of Illinois had the highest operating expenditures of approximately \$4.5 billion out of \$7.3 billion (61%) for all nine Illinois public universities, followed by SIU which had over \$1 billion in operating expenditures out of \$7.3 billion for all nine Illinois public universities (14%).
- The highest operating expenditure per FTE student was also at the University of Illinois at \$59,000, with SIU being \$34,600, and other universities being less than \$27,500.

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## EXPENDITURES BY FUNCTION

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The second determination of the audit resolution asked for a comparison of the operating expenditures by function for the Illinois public universities. Our financial audits show the operating expenditures by the eight IBHE functional programs in this audit report, as shown in Exhibit 3-1.

The operating expenditures of the nine Illinois public universities' totaled \$7.3 billion in fiscal year 2011 and were over 25 percent for instruction, 10 percent for research, 8 percent for academic support, and 7 percent for public service.

**Exhibit 3-1  
IBHE FUNCTIONAL PROGRAMS**

This table is organized into a program classification structure using the basic principles developed by the National Association of College and University Business Officers (NACUBO).

1. **INSTRUCTIONAL PROGRAMS** – Activities carried out to elicit educational change. Activities lead to credit towards a degree (exception is preparatory/remedial instruction which is not creditable toward a degree). It includes: General Academic Instruction; Vocational/Technical Instruction; Requisite Preparatory/Remedial Instruction; Departmental Research (by faculty member in lieu of teaching); Admissions, Registration, and Records (recruiting, student record maintenance; interviewing student applicants; evaluation of applicants); Support for Instruction (e.g., audio-visual services, computing support, and curriculum development).
2. **ORGANIZED RESEARCH** – Activities that create knowledge. It includes: Institutes and Research Centers (e.g., research bureaus, divisions, institutes, and experimental stations); Laboratory Schools (whose primary function is research); Support for Organized Research (all administrative support activities directly attributable to Organized Research).
3. **PUBLIC SERVICE PROGRAM** – Provides to the public the resources of the university. It includes: Direct Patient Care (e.g., at the University of Illinois at Chicago); Community Services (e.g., faculty/staff participation in community agencies); Cooperative Extension Services (activities that make services available such as with outside agencies); Public Broadcasting Services; Community Education (not creditable to a degree).
4. **ACADEMIC SUPPORT** – Activities carried out in direct support of the three primary programs of Instruction, Organized Research, and Public Service.
5. **STUDENT SERVICES PROGRAM** – Activities such as Social and Cultural Development; Counseling and Career Services; Student Health/Medical Services; Intercollegiate Athletics; etc.
6. **INSTITUTIONAL SUPPORT** – Activities that support the university, such as Executive Management; Financial Management and Operations; General Administration and Logistical Services; Faculty and Staff Auxiliary Services; Public Relations/Development.
7. **OPERATION AND MAINTENANCE OF PHYSICAL PLANT** – This functional program consists of activities related to maintaining existing grounds and facilities.
8. **INDEPENDENT OPERATIONS** – Includes Auxiliary Services and activities unrelated to the primary mission of the university (i.e., Instruction, Organized Research, Public Service), such as: Housing Services; Food Services; Concessions; Student Unions; etc.

Source: IBHE Annual Report on Public University Revenues and Expenditures (FY 2011) summarized by OAG.

In fiscal year 2011, the **operating** expenditures of the public universities' totaled \$7.3 billion. The University of Illinois spent approximately \$4.5 billion of \$7.3 billion (61%) in total operating expenditures of all universities, followed by SIU which spent over \$1 billion of \$7.3 billion (14%), as shown in Exhibit 3-2.

Exhibit 3-2 OPERATING EXPENDITURES BY FUNCTION Fiscal Year 2011 (\$ in millions)									
1	2	3	4	5	6	7	8	9	10
University	Instruction	Organized Research	Public Service	Academic Support	Student Services	Institutional Support	O & M Physical Plant	Other <sup>1</sup>	Total <sup>2</sup>
1. U of I	\$1,006.2	\$680.7	\$387.5	\$349.1	\$131.8	\$209.8	\$287.8	\$1,412.6	\$4,465.5
2. SIU	\$317.2	\$63.7	\$62.7	\$161.9	\$69.0	\$70.1	\$84.2	\$174.9	\$1,003.6
3. NIU	\$129.2	\$16.7	\$27.1	\$31.2	\$13.8	\$35.2	\$27.8	\$230.6	\$511.5
4. ISU	\$114.0	\$14.0	\$15.7	\$18.1	\$35.7	\$29.5	\$24.2	\$204.5	\$455.9
5. WIU	\$61.2	\$3.1	\$10.6	\$17.3	\$20.0	\$12.8	\$15.5	\$121.6	\$262.0
6. EIU	\$94.2	\$1.1	\$7.9	\$15.7	\$20.9	\$20.1	\$14.6	\$59.2	\$233.7
7. NEIU	\$70.7	\$0.8	\$13.4	\$9.6	\$11.6	\$13.4	\$14.0	\$19.9	\$153.5
8. CSU	\$41.8	\$3.5	\$5.6	\$6.3	\$14.7	\$9.6	\$10.8	\$48.1	\$140.4
9. GSU	\$41.8	\$1.1	\$13.9	\$2.2	\$6.2	\$15.0	\$7.0	\$4.7	\$91.9
<b>Total<sup>2</sup></b>	<b>\$1,876.2</b>	<b>\$784.7</b>	<b>\$544.3</b>	<b>\$611.4</b>	<b>\$323.8</b>	<b>\$415.4</b>	<b>\$486.0</b>	<b>\$2,276.1</b>	<b>\$7,318.0</b>
1. U of I	22.5%	15.2%	8.7%	7.8%	3.0%	4.7%	6.4%	31.6%	100%
2. SIU	31.6%	6.3%	6.2%	16.1%	6.9%	7.0%	8.4%	17.4%	100%
3. NIU	25.3%	3.3%	5.3%	6.1%	2.7%	6.9%	5.4%	45.1%	100%
4. ISU	25.0%	3.1%	3.4%	4.0%	7.8%	6.5%	5.3%	44.9%	100%
5. WIU	23.3%	1.2%	4.0%	6.6%	7.6%	4.9%	5.9%	46.4%	100%
6. EIU	40.3%	0.5%	3.4%	6.7%	8.9%	8.6%	6.2%	25.3%	100%
7. NEIU	46.1%	0.5%	8.7%	6.3%	7.6%	8.7%	9.1%	13.0%	100%
8. CSU	29.8%	2.5%	4.0%	4.5%	10.5%	6.8%	7.7%	34.3%	100%
9. GSU	45.5%	1.2%	15.1%	2.4%	6.8%	16.3%	7.6%	5.1%	100%
<b>Total<sup>2</sup></b>	<b>25.6%</b>	<b>10.7%</b>	<b>7.4%</b>	<b>8.4%</b>	<b>4.4%</b>	<b>5.7%</b>	<b>6.6%</b>	<b>31.1%</b>	<b>100%</b>

*Yellow shading shows numbers in descending order from high to low.*

Notes:  
<sup>1</sup> Other includes depreciation, scholarships, independent operations, on behalf payments (retirement, medical insurance), etc.  
<sup>2</sup> Totals may not add due to rounding.

Source: OAG financial audit data.

The highest operating expenditure per FTE student was \$59,000 at the University of Illinois with SIU being over \$34,600, and other universities being less than \$27,500, as shown in Exhibit 3-3. These expenditures included on-behalf payments (e.g., employer share of health insurance, retirement) along with research grants and housing (NEIU and GSU did not have dormitories). The total number of FTE students was over 180,000, with more than 75,000 at the U of I, followed by nearly 29,000 at SIU.

Exhibit 3-3 OPERATING EXPENDITURES PER FTE STUDENT Fiscal Year 2011			
1	2	3	4
University	Amount	FTE Students	Per FTE
1. U of I	\$4,465,371,000	75,665	\$59,015
2. SIU	\$1,003,604,416	28,977	\$34,635
3. GSU	\$91,911,254	3,351	\$27,428
4. NIU	\$511,516,000	19,592	\$26,108
5. CSU	\$140,409,492	5,463	\$25,702
6. ISU	\$455,896,018	18,532	\$24,600
7. WIU	\$262,048,789	11,019	\$23,782
8. EIU	\$233,707,568	10,248	\$22,805
9. NEIU	\$153,500,409	7,758	\$19,786
<b>Total</b>	<b>\$7,317,964,946</b>	<b>180,605</b>	<b>\$40,519</b>

Totals may not add due to rounding.  
*Yellow shading shows numbers in descending order.*

Source: OAG financial audit data.

### 1. Instruction Costs

In fiscal year 2011, the nine Illinois public universities reported spending \$1.9 billion on instruction, or 26 percent of their combined operating expenditures of \$7.3 billion.

- Expenditure.** The highest expenditure for instruction was reported by the University of Illinois at \$1 billion which was 23 percent of its own total operating expenditures of \$4.5 billion and 54 percent of all universities' expenditures of \$1.9 billion for instruction. The next highest expenditure for instruction was reported by SIU at \$317 million, or 32 percent of its own total operating expenditures of \$1 billion.

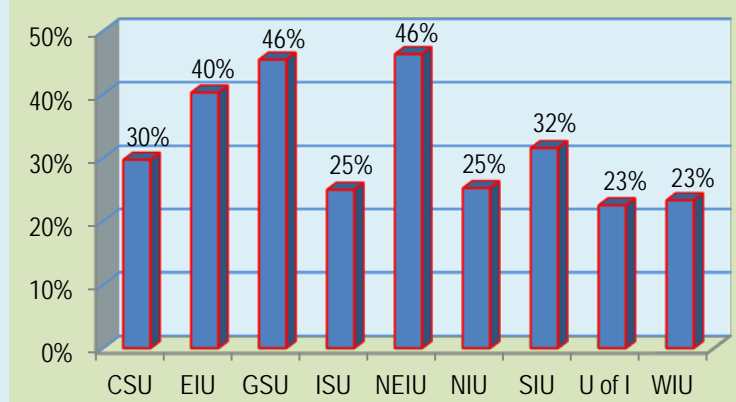
Exhibit 3-4 INSTRUCTIONAL EXPENDITURES Fiscal Year 2011				
<ul style="list-style-type: none"> <li><b>Instruction</b> includes activities carried out to elicit educational change and leads to credit towards a degree, such as: general academic instruction; vocational/technical instruction; departmental research by faculty member in lieu of teaching; admissions, registration, and records; and support for instruction (e.g., computing support, curriculum development).</li> </ul>				
1	2	3	4	5
University	Instruction	% <sup>1</sup>	FTE Students	Per FTE
1. U of I	\$1,006,190,000	23%	75,665	\$13,298
2. GSU	\$41,840,108	46%	3,351	\$12,486
3. SIU	\$317,152,057	32%	28,977	\$10,945
4. EIU	\$94,171,743	40%	10,248	\$9,189
5. NEIU	\$70,745,029	46%	7,758	\$9,119
6. CSU	\$41,762,045	30%	5,463	\$7,645
7. NIU	\$129,155,000	25%	19,592	\$6,592
8. ISU	\$113,991,733	25%	18,532	\$6,151
9. WIU	\$61,150,804	23%	11,019	\$5,550
<b>Total</b>	<b>\$1,876,158,519</b>	<b>26%<sup>1</sup></b>	<b>180,605</b>	<b>\$10,388</b>

*Yellow shading shows numbers in descending order from high to low.  
Dark blue shading = highest numbers; light blue = lowest numbers.*

**Notes:**

<sup>1</sup> Percent of each university's total operating expenditures, except for the Total percent which shows the operating expenditures for all 9 universities combined (e.g., \$1.876 billion ÷ \$7.318 billion = 26%).

- Percent.** The highest percent spent for instruction was 46 percent and it was reported by NEIU and GSU (\$71 million and \$42 million).



Source: OAG financial audit data.

- Per Capita.** The highest expenditure per capita (per FTE) for instruction was reported by the U of I at over \$13,000, followed by GSU at nearly \$12,500 per FTE. The lowest expenditure per capita for instruction was reported by WIU at \$5,550 per FTE. The average expenditure for instruction was over \$10,000 per FTE.

## 2. Research

The nine public universities reported spending over \$780 million on research, or 11 percent of their combined operating expenditures of \$7.3 billion in fiscal year 2011.

- Expenditure.** Most of the expenditures for research (87%) were by the University of Illinois which spent over \$680 million of \$785 million for research by all universities, and 15 percent of its own total operating expenditures of \$4.5 billion. The second highest expenditure for research was reported by SIU at \$64 million, or six percent of its own total operating expenditures of \$1 billion.

Exhibit 3-5 RESEARCH EXPENDITURES Fiscal Year 2011				
<ul style="list-style-type: none"> <li> <b>Research</b> includes research institutes and centers (e.g., research bureaus, institutes, and experimental stations), laboratory schools whose primary function is research, and all administrative support activities directly attributable to organized research.                             </li> </ul>				
1	2	3	4	5
University	Research	% <sup>1</sup>	FTE Students	Per FTE
1. U of I	\$680,651,000	15%	75,665	\$8,996
2. SIU	\$63,660,347	6%	28,977	\$2,197
3. NIU	\$16,735,000	3%	19,592	\$854
4. ISU	\$13,991,116	3%	18,532	\$755
5. CSU	\$3,539,508	3%	5,463	\$648
6. GSU	\$1,092,589	1%	3,351	\$326
7. WIU	\$3,142,658	1%	11,019	\$285
8. EIU	\$1,147,875	0%	10,248	\$112
9. NEIU	\$764,946	0%	7,758	\$99
<b>Total</b>	<b>\$784,725,039</b>	<b>11%<sup>1</sup></b>	<b>180,605</b>	<b>\$4,345</b>

*Yellow shading shows numbers in descending order from high to low.  
 Dark blue shading = highest numbers; light blue = lowest numbers.*

**Notes:**  
<sup>1</sup> Percent of each university's total operating expenditures, except for the Total percent which shows the expenditures for all 9 universities combined.

University	Percentage
U of I	15%
SIU	6%
NIU	3%
ISU	3%
CSU	3%
WIU	1%
GSU	1%
EIU	0%
NEIU	0%

Source: OAG financial audit data.

- Percent.** The highest percent for research was reported by U of I at 15 percent (\$680 million), followed by SIU at 6 percent (\$64 million). The average spent by universities on research was 11 percent although most universities spent three percent or less.

- Per Capita.** The highest expenditure per capita for research was reported by U of I at \$9,000 per FTE. The lowest was reported by NEIU at \$99 per FTE. The average was over \$4,300 per student with only the U of I being above the average and most universities spending less than \$1,000 per FTE.

### 3. Public Service

The nine Illinois public universities reported spending nearly \$550 million on public service, or seven percent of universities' combined operating expenditures of \$7.3 billion during fiscal year 2011.

- Expenditure.** The highest dollar amount of expenditure for public service was reported by the University of Illinois at \$387 million of \$544 million of all universities' total expenditures for Public Service (71%) and nine percent of its own operating expenditures of \$4.5 billion. The second highest operating expenditure was reported by SIU at \$63 million, or six percent of its operating expenditures of \$1 billion.
- Percent.** The highest percent spent for public service was reported by Governors State University at 15 percent (\$14 million).

Exhibit 3-6 PUBLIC SERVICE EXPENDITURES Fiscal Year 2011				
<ul style="list-style-type: none"> <li>Public Service includes library services, museums, teaching hospitals, community service, cooperative extension, and public broadcasting.</li> </ul>				
1	2	3	4	5
University	Public Service	% <sup>1</sup>	FTE Students	Per FTE
1. U of I	\$387,461,000	9%	75,665	\$5,121
2. GSU	\$13,867,709	15%	3,351	\$4,138
3. SIU	\$62,657,302	6%	28,977	\$2,162
4. NEIU	\$13,439,552	9%	7,758	\$1,732
5. NIU	\$27,135,000	5%	19,592	\$1,385
6. CSU	\$5,603,164	4%	5,463	\$1,026
7. WIU	\$10,557,238	4%	11,019	\$958
8. ISU	\$15,695,327	3%	18,532	\$847
9. EIU	\$7,896,281	3%	10,248	\$771
<b>Total</b>	<b>\$544,312,573</b>	<b>7%<sup>1</sup></b>	<b>180,605</b>	<b>\$3,014</b>

*Yellow shading of column shows numbers in descending order. Dark blue shading = highest numbers; light blue = lowest numbers.*

Notes:  
<sup>1</sup> Percent of each university's total operating expenditures, except for the Total percent which shows the expenditures for all 9 universities combined.

Source: OAG financial audit data.

- Per Capita.** The highest expenditure per capita for public service was reported by U of I at \$5,121 with the next being \$4,138 per FTE at GSU. The lowest amount per capita for public services was reported by EIU at \$771. The average expenditure for public service for all universities was approximately \$3,014 per FTE with U of I and GSU being above the average.



### 4. Academic Support

The nine Illinois public universities reported spending \$611 million on academic support, or eight percent of their combined operating expenditures of \$7.3 billion in fiscal year 2011.

- Expenditure.** The highest expenditure for academic support was reported by the University of Illinois at \$350 million, or eight percent of its own total operating expenditures of \$4.5 billion, and 57 percent of all universities' academic support expenditures of \$611 million. The second highest operating expenditure of over \$160 million was reported by SIU, or 16 percent of its own total operating expenditures of \$1 billion.
- Percent.** The highest percent spent for academic support was reported by SIU at 16 percent (over \$160 million), followed by the U of I at eight percent (nearly \$350 million).

**Exhibit 3-7  
ACADEMIC SUPPORT EXPENDITURES  
Fiscal Year 2011**

- Academic Support** includes support for the universities' primary programs – i.e., instruction, research, and public service.

1	2	3	4	5
University	Academic Support	% <sup>1</sup>	FTE Students	Per FTE
1. SIU	\$161,909,517	16%	28,977	\$5,588
2. U of I	\$349,095,000	8%	75,665	\$4,614
3. NIU	\$31,163,000	6%	19,592	\$1,591
4. WIU	\$17,268,784	7%	11,019	\$1,567
5. EIU	\$15,736,629	7%	10,248	\$1,536
6. NEIU	\$9,603,298	6%	7,758	\$1,238
7. CSU	\$6,265,881	4%	5,463	\$1,147
8. ISU	\$18,133,671	4%	18,532	\$979
9. GSU	\$2,230,926	2%	3,351	\$666
<b>Total</b>	<b>\$611,406,706</b>	<b>8%<sup>1</sup></b>	<b>180,605</b>	<b>\$3,385</b>

*Yellow shading shows numbers in descending order from high to low. Dark blue shading = highest numbers; light blue = lowest numbers.*

Notes:  
<sup>1</sup> Percent of each university's total operating expenditures, except for the Total percent which shows the expenditures for all 9 universities combined.

Source: OAG financial audit data.

- Per Capita.** The highest expenditure per capita for academic support was reported by SIU at \$5,588 per FTE with the next being \$4,614 per FTE by the U of I. The lowest amount per capita for academic support was reported by GSU at \$666. The average expenditure for academic support for all universities was \$3,385 per FTE with only the U of I and SIU being over the average.

### 5. Student Services

The nine Illinois public universities reported spending nearly \$325 million on student services, or four percent of their combined operating expenditures of \$7.3 billion in fiscal year 2011.

- Expenditure.** The highest expenditure for student services was reported by the University of Illinois at \$132 million, or three percent of its own total operating expenditures of \$4.5 billion, and 41 percent of all universities' student services expenditures of \$324 million. The second highest expenditure of \$69 million was reported by SIU, or seven percent of its total own operating expenditures of \$1 billion.

Exhibit 3-8 STUDENT SERVICES EXPENDITURES Fiscal Year 2011				
<ul style="list-style-type: none"> <li> <b>Student Service</b> includes counseling, career services, student health/medical services, and intercollegiate athletics.                             </li> </ul>				
1	2	3	4	5
University	Student Service	% <sup>1</sup>	FTE Students	Per FTE
1. CSU	\$14,718,362	10%	5,463	\$2,694
2. SIU	\$69,031,681	7%	28,977	\$2,382
3. EIU	\$20,871,872	9%	10,248	\$2,037
4. ISU	\$35,748,251	8%	18,532	\$1,929
5. GSU	\$6,224,729	7%	3,351	\$1,858
6. WIU	\$20,013,208	8%	11,019	\$1,816
7. U of I	\$131,827,000	3%	75,665	\$1,742
8. NEIU	\$11,608,228	8%	7,758	\$1,496
9. NIU	\$13,751,000	3%	19,592	\$702
<b>Total</b>	<b>\$323,794,331</b>	<b>4%<sup>1</sup></b>	<b>180,605</b>	<b>\$1,793</b>

*Yellow shading shows numbers in descending order from high to low. Dark blue shading = highest numbers; light blue = lowest numbers.*

Notes:  
<sup>1</sup> Percent of each university's total operating expenditures, except for the Total percent which shows the expenditures for all 9 universities combined.

Source: OAG financial audit data.

- Percent.** The highest percent spent for student services was reported by CSU at 10 percent (\$15 million), followed by 9 percent at EIU (\$21 million).

- Per Capita.** The highest expenditure per capita for student services was reported by CSU at \$2,694 per FTE, followed by SIU at \$2,382 per FTE. The lowest amount per capita for student services was reported by NIU at \$702 per FTE. The average expenditure for student services for all universities was approximately \$1,800 per FTE.

### 6. Institutional Support

The nine Illinois public universities reported spending over \$415 million on institutional support, or six percent of their combined operating expenditures of \$7.3 billion in fiscal year 2011.

- Expenditure.** The highest expenditure for institutional support was reported by the University of Illinois at nearly \$210 million, or five percent of its total operating expenditures of \$4.5 billion, and 50 percent of all universities' institutional support expenditures of \$415 million. The second highest expenditure of \$70 million was reported by SIU, or seven percent of its total operating expenditures of \$1 billion.

Exhibit 3-9 INSTITUTIONAL SUPPORT EXPENDITURES Fiscal Year 2011				
• Institutional Support includes management of the university.				
1	2	3	4	5
University	Institutional Support	% <sup>1</sup>	FTE Students	Per FTE
1. GSU	\$14,978,608	16%	3,351	\$4,470
2. U of I	\$209,752,000	5%	75,665	\$2,772
3. SIU	\$70,058,717	7%	28,977	\$2,418
4. EIU	\$20,078,350	9%	10,248	\$1,959
5. NIU	\$35,179,000	7%	19,592	\$1,796
6. CSU	\$9,594,423	7%	5,463	\$1,756
7. NEIU	\$13,440,062	9%	7,758	\$1,732
8. ISU	\$29,543,894	6%	18,532	\$1,594
9. WIU	\$12,814,727	5%	11,019	\$1,163
Total	\$415,439,781	6% <sup>1</sup>	180,605	\$2,300

*Yellow shading shows numbers in descending order from high to low. Dark blue shading = highest numbers; light blue = lowest numbers.*

Notes:  
<sup>1</sup> Percent of each university's total operating expenditures, except for the Total percent which shows the expenditures for all 9 universities combined.

- Percent.** The highest percent spent for institutional support was reported by GSU at 16 percent (\$15 million), followed by 9 percent at two universities: EIU (\$20 million) and NEIU (\$13 million).

- Per Capita.** The highest expenditure per capita for institutional support was reported by GSU at \$4,470 per FTE, followed by the U of I at \$2,772 per FTE. The average for all universities was \$2,300 per FTE. The lowest expenditure per capita was reported by WIU at \$1,163 per FTE.

### 7. Operations and Maintenance of Physical Plant

The nine Illinois public universities reported spending \$486 million on the operation and maintenance of their physical plant, or seven percent of universities' combined expenditures in fiscal year 2011.

- Expenditure.** The highest expenditure for the operations and maintenance of physical plant was reported by the U of I at \$288 million, or six percent of its total operating expenditures of \$4.5 billion, and 59 percent of all universities' total expenditures for the operations and maintenance. The second highest expenditure of \$84 million was reported by SIU, or eight percent of its total operating expenditures of \$1 billion.

- Percent.** The highest percent spent for the operations and maintenance of the physical plant was reported by NEIU at 9 percent (\$14 million), followed by SIU (\$84 million), CSU (\$11 million), and GSU (\$7 million) at 8 percent.

- Per Capita.** The highest expenditure per capita for operations and maintenance of the physical plant was reported by the U of I at \$3,804 per FTE, followed by SIU at \$2,905. The lowest expenditure per capita was reported by ISU at \$1,308. The average expenditure for all universities was \$2,691 per FTE with only the U of I and SIU being over the average.

**Exhibit 3-10**  
**OPERATIONS AND MAINTENANCE OF THE PHYSICAL PLANT**  
Fiscal Year 2011

- Physical Plant** expenditures include maintaining the universities' existing grounds and facilities.

1	2	3	4	5
University	O & M Physical Plant	% <sup>1</sup>	FTE Students	Per FTE
1. U of I	\$287,825,000	6%	75,665	\$3,804
2. SIU	\$84,188,302	8%	28,977	\$2,905
3. GSU	\$6,991,748	8%	3,351	\$2,086
4. CSU	\$10,849,699	8%	5,463	\$1,986
5. NEIU	\$14,014,069	9%	7,758	\$1,806
6. EIU	\$14,633,999	6%	10,248	\$1,428
7. NIU	\$27,836,000	5%	19,592	\$1,421
8. WIU	\$15,463,334	6%	11,019	\$1,403
9. ISU	\$24,246,285	5%	18,532	\$1,308
<b>Total</b>	<b>\$486,048,436</b>	<b>7% <sup>1</sup></b>	<b>180,605</b>	<b>\$2,691</b>

*Yellow shading shows numbers in descending order from high to low. Dark blue shading = highest numbers; light blue = lowest numbers.*

**Notes:**  
<sup>1</sup> Percent of each university's total operating expenditures, except for the Total percent which shows the expenditures for all 9 universities combined.

Source: OAG financial audit data.

### 8. Other Expenditures

The nine Illinois public universities reported spending over \$2 billion on Other Expenditures (e.g., independent operations, depreciation, or on behalf payments), or 31 percent of their combined expenditures in fiscal year 2011.

- Expenditure.** The highest expenditure for all other activities was reported by the University of Illinois at \$1.4 billion, or 32 percent of its total operating expenditures of \$4.5 billion, and 62 percent of other universities expenditures. The second highest expenditure of \$231 million was reported by NIU, 45 percent of its total operating expenditures of over \$500 million.

- Percent.** The highest percent spent for all other activities was reported by WIU at 46 percent (\$122 million), followed by NIU (\$231 million) and ISU (\$205 million) at 45 percent.

- Per Capita.** The highest expenditure per capita for all other activities was reported by the U of I at \$18,669. The lowest expenditure per capita for all other activities was reported by

Exhibit 3-11 OTHER EXPENDITURES Fiscal Year 2011				
<ul style="list-style-type: none"> <li> <b>Other Expenditures</b> includes independent operations, hospital, depreciation, scholarships, on behalf payments (retirement, medical insurance), etc. Independent Operations includes auxiliary services and activities unrelated to the primary mission of the university (i.e., instruction, organized research, public service), such as housing services, food services, concessions, and student unions.                             </li> </ul>				
1	2	3	4	5
University	Independent Operations	% <sup>1</sup>	FTE Students	Per FTE
1. U of I	\$1,412,570,000	32%	75,665	\$18,669
2. NIU	\$230,562,000	45%	19,592	\$11,768
3. WIU	\$121,638,036	46%	11,019	\$11,039
4. ISU	\$204,545,741	45%	18,532	\$11,037
5. CSU	\$48,076,410	34%	5,463	\$8,800
6. SIU	\$174,946,493	17%	28,977	\$6,037
7. EIU	\$59,170,819	25%	10,248	\$5,774
8. NEIU	\$19,885,225	13%	7,758	\$2,563
9. GSU	\$4,684,837	5%	3,351	\$1,398
<b>Total</b>	<b>\$2,276,079,561</b>	<b>31%<sup>1</sup></b>	<b>180,605</b>	<b>\$12,603</b>

*Yellow shading shows numbers in descending order from high to low.  
Dark blue shading = highest numbers; light blue = lowest numbers.*

**Notes:**  
<sup>1</sup> Percent of each university's total operating expenditures, except for the Total percent which shows the expenditures for all 9 universities combined.

Source: OAG financial audit data.

GSU at \$1,398 per FTE. The average expenditure for all other activities was \$12,603 per FTE.

## Chapter 4

# Comparison of Administrative to Faculty Salaries

Legislative Audit Commission Resolution Number 143 asked for a comparison of administrative salaries to faculty salaries at each Illinois public university, including the terms and benefits in contracts for administrators.

The total amount of compensation (i.e., salary plus additional compensation) paid to all faculty and administrators in fiscal year 2011 was nearly \$1.375 billion: over \$365 million (27%) to administrators and over \$1 billion to faculty (73%), as shown in Exhibit 4-1.

### AUDIT RESOLUTION

A comparison of administrative to faculty salaries, for each public university, and including an analysis of terms and benefits provided in contracts between the university and administrators.

Exhibit 4-1 TOTAL ADMINISTRATIVE vs. FACULTY COMPENSATION Fiscal Year 2011					
1	2	3	4	5	6
University	Administration		Faculty		Total Compensation (column 2 + 4)
	Compensation	Percent of Total (column 2 ÷ 6)	Compensation	Percent of Total (column 4 ÷ 6)	
1. EIU	\$8,938,255	16%	\$48,019,695	84%	\$56,957,950
2. SIU	\$37,149,568	17%	\$186,866,734	83%	\$224,016,302
3. WIU	\$12,464,514	19%	\$52,475,435	81%	\$64,939,949
4. ISU	\$22,593,653	23%	\$75,261,090	77%	\$97,854,743
5. NIU	\$22,197,549	24%	\$72,127,422	76%	\$94,324,971
6. NEIU	\$10,844,930	26%	\$30,835,900	74%	\$41,680,830
7. GSU	<b>\$7,880,633</b>	28%	<b>\$20,470,598</b>	72%	<b>\$28,351,231</b>
8. U of I	<b>\$223,989,193</b>	31%	<b>\$498,360,950</b>	69%	<b>\$722,350,143</b>
9. CSU <sup>1</sup>	\$19,716,210	45%	\$24,206,908	55%	\$43,923,118
<b>Total</b>	<b>\$365,774,505</b>	<b>27%</b>	<b>\$1,008,624,732</b>	<b>73%</b>	<b>\$1,374,399,237</b>

*Dark blue shading shows the highest numbers while light blue shows the lowest numbers.*

Notes:  
<sup>1</sup> CSU reported the third most administrators of any public university (308) and included lower level positions, such as coordinators and specialists.

Source: Illinois public university data analyzed by OAG.

The average compensation was approximately \$91,650 for full-time administrators and \$84,775 for full-time faculty. Faculty members are paid based on a 9-month contract and administrators are paid based on a 12-month contract which, according to SIU, is a reason for the higher compensation for administrators.

- The University of Illinois paid the highest compensation to faculty (\$500 million) and administrators (\$225 million) for a total of approximately \$725 million.
- GSU paid the lowest dollar compensation to faculty (\$20 million) and administrators (nearly \$8 million) for a total of approximately \$28 million.

■ **ADMINISTRATORS**

The nine Illinois public universities employed approximately 4,000 administrators whose total compensation was over \$365 million in fiscal year 2011. These included 3,921 full-time administrators who were paid nearly \$360 million and 103 part-time administrators who were paid more than \$6 million.

- **Compensation.** The average compensation for full-time administrators at Illinois public universities was over \$91,600 in fiscal year 2011. The highest administrative compensation was paid to the president of the University of Illinois at \$620,000. A university’s average compensation may be lower if it has a larger number of lower level administrators, such as directors, assistant/associate directors, coordinators, specialists, etc.

1. NIU paid the highest average compensation to administrators at nearly \$123,000 (see inset).
2. SIU paid the second highest average compensation at nearly \$120,000.
3. ISU paid the third highest average compensation at nearly \$108,000.

FULL-TIME ADMINISTRATIVE COMPENSATION Fiscal Year 2011			
University	Compensation	Full-Time # <sup>1</sup>	Average Comp.
1. NIU	\$22,005,915	179	\$122,938
2. SIU	\$36,896,569	308	\$119,794
3. ISU	\$22,535,980	209	\$107,828
4. NEIU	\$10,812,050	113	\$95,682
5. GSU	\$7,776,331	84	\$92,575
6. U of I	\$218,258,329	2,459	\$88,759
7. EIU	\$8,898,911	103	\$86,397
8. WIU	\$12,434,952	158	\$78,702
9. CSU	\$19,716,210	308	\$64,014
<b>Total</b>	<b>\$359,335,248</b>	<b>3,921</b>	<b>\$91,644</b>

*Yellow shading shows numbers in descending order.*

Notes:  
<sup>1</sup> Universities also employed 103 part-time administrators for a total of 4,024 administrators; their compensation was \$6,439,257 (average of \$62,517 each) for a total of \$365,774,505.

Source: OAG analysis of university data.

The lowest average compensation for administrators was paid by CSU at \$64,000. The average compensation for part-time administrators was \$62,500.

- **\$100,000.** Nearly one-third (31%) of the full-time administrators (1,233 of 3,921) at the nine public universities were paid at least \$100,000 in fiscal year 2011.
  1. NIU paid 120 of 179 full-time administrators (67%) at least \$100,000.
  2. SIU paid 188 of 308 full-time administrators (61%) at least \$100,000.
  3. ISU paid 100 of 209 full-time administrators (48%) at least \$100,000.
  4. GSU paid 28 of 84 full-time administrators (33%) at least \$100,000.
  5. EIU paid 33 of 103 full-time administrators (32%) at least \$100,000.



Illinois public universities offered a variety of benefits to presidents and chancellors, such as university residences or housing allowances, vehicles, and deferred compensation plans, as discussed at the end of the chapter.

■ **FACULTY**

The nine Illinois public universities employed nearly 16,000 faculty whose total compensation was over \$1 billion in fiscal year 2011 (\$1,008,624,732). These included nearly 10,750 full-time faculty who were paid over \$900 million and approximately 5,050 part-time faculty who were paid nearly \$100 million.

- **Compensation.** The average compensation for the full-time faculty (which includes instructors) was under \$85,000, as shown in the inset.

1. University of Illinois paid the highest average compensation to faculty at nearly \$99,000.
2. SIU paid the second highest average compensation at over \$81,000. The highest paid faculty at \$600,000 were medical professors at SIU.
3. NIU paid the third highest average compensation at over \$75,000.

FULL-TIME FACULTY COMPENSATION Fiscal Year 2011			
University	Compensation	Full-Time # <sup>1</sup>	Average Comp.
1. U of I	\$425,463,252	4,301	\$98,922
2. SIU	\$180,443,592	2,217	\$81,391
3. NIU	\$67,680,559	894	\$75,705
4. ISU	\$70,592,046	954	\$73,996
5. WIU	\$51,321,219	695	\$73,843
6. GSU	\$17,976,333	247	\$72,779
7. EIU	\$46,900,088	665	\$70,526
8. CSU	\$23,609,483	350	\$67,456
9. NEIU	\$27,090,037	423	\$64,043
Total <sup>2</sup>	\$911,076,610	10,746	\$84,783

*Yellow shading shows numbers in descending order.*

Notes:  
<sup>1</sup> Universities also employed 5,051 part-time faculty for a total of 15,797 faculty; their compensation was \$97,548,123 (average of \$19,313 each) for a total of \$1,008,624,732.  
<sup>2</sup> Totals may not add due to rounding.

Source: OAG analysis of university data.

The lowest average compensation was paid by NEIU at \$64,000. Separately, the average compensation for part-time faculty was over \$19,000.

- **\$100,000.** Over one-quarter (26%) of the full-time faculty (2,793 of 10,746) were paid at least \$100,000 in fiscal year 2011.
  1. University of Illinois paid 1,606 of 4,301 full-time faculty (37%) at least \$100,000.
  2. SIU paid 534 of 2,217 full-time faculty (24%) at least \$100,000.
  3. NIU paid 162 of 894 full-time faculty (18%) at least \$100,000.
  4. EIU paid 115 of 665 full-time faculty (17%) at least \$100,000.
  5. WIU paid 117 of 695 full-time faculty (17%) at least \$100,000.

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## FACULTY vs. ADMINISTRATIVE SALARIES

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Legislative Audit Commission Resolution Number 143 asked for a comparison of administrative salaries to faculty salaries at each Illinois public university, including the terms and benefits in contracts for administrators.

To address this determination, in June 2012 we sent a Data Collection Instrument which asked for information similar to what is collected by the IBHE pursuant to Public Act 96-0266 - i.e., provide: “. . . *the base salary and benefits of the president and all administrators, faculty members, and instructors employed by the college or university.*”

The public universities spent over \$3 billion for personal services in fiscal year 2011 for **all** of the over 62,400 employees who worked for the universities (administrators, faculty, professional staff, civil service, etc.).

- The campus with the highest expenditure for personnel was UIC at \$950 million, followed by UIUC at nearly \$800 million.
- The campus with the next highest expenditure for personnel was SIUC at \$333 million.
- The other campuses spent less than \$250 million each with UIS and GSU spending less than \$50 million each.

The Illinois public universities employed 10,750 full-time faculty and over 3,900 full-time administrators and reported their total compensation (salaries plus additional compensation) at approximately \$1.25 billion in fiscal year 2011 (total compensation with part-time employees was \$1.375 billion): \$911 million for faculty (which includes instructors) and nearly \$360 million for administrators.

The public universities paid an average of over \$84,775 to faculty and nearly \$91,650 to administrators, as shown in Exhibit 4-2. The highest average compensation paid to faculty was by the SIU School of Medicine at nearly \$133,000, followed by UIC at over \$104,500, while the lowest were NEIU and UIS at over \$64,000.

- The highest average compensation for **administrators** was at the SIU System Office at over \$136,000 per year (total expenditure: over \$2.25 million).
- The second highest compensation for administrators was SIUC at over \$123,000 per year (total expenditure: over \$18 million) and the third highest was NIU at nearly \$123,000 per year (total expenditure: \$22 million).
- The lowest average total compensation for administrators was \$64,000 per year at CSU (total expenditure: nearly \$20 million), followed by UIS at over \$73,000 per year (total expenditure: over \$7.25 million).

Exhibit 4-2 FULL-TIME FACULTY AND ADMINISTRATOR SALARY <sup>1</sup> Fiscal Year 2011						
1	2	3	4	5	6	7
	ADMINISTRATORS			FACULTY		
Institution	Number	Total Compensation	Average Compensation	Number	Total Compensation	Average Compensation
1. NIU	179	\$22,005,915	\$122,938	894	\$67,680,559	\$75,705
2. SIU - Total <sup>2</sup>	308	\$36,896,569	\$119,794	2,217	\$180,443,592	\$81,391
• SIU System	17	\$2,322,066	\$136,592	0	\$0	\$0
• SIUC	147	\$18,148,568	\$123,460	1,087	\$78,399,136	\$72,124
• SIU SOM	42	\$5,024,459	\$119,630	374	\$49,726,814	\$132,959
• SIUE	102	\$11,401,477	\$111,779	756	\$52,317,642	\$69,203
3. ISU	209	\$22,535,980	\$107,828	954	\$70,592,046	\$73,996
4. NEIU	113	\$10,812,050	\$95,682	423	\$27,090,037	\$64,043
5. GSU	84	\$7,776,331	\$92,575	247	\$17,976,333	\$72,779
6. U of I - Total <sup>2</sup>	2,459	\$218,258,329	\$88,759	4,301	\$425,463,252	\$98,922
• U of I Hos	123	\$13,877,051	\$112,822	0	\$0	\$0
• UI Admin	299	\$31,810,091	\$106,388	2	\$238,799	\$119,400
• UIC	913	\$78,435,700	\$85,910	1,923	\$201,126,569	\$104,590
• UIUC	1,025	\$86,876,862	\$84,758	2,189	\$212,080,588	\$96,885
• UIS	99	\$7,258,626	\$73,319	187	\$12,017,296	\$64,264
7. EIU	103	\$8,898,911	\$86,397	665	\$46,900,088	\$70,526
8. WIU	158	\$12,434,952	\$78,702	695	\$51,321,219	\$73,843
9. CSU	308	\$19,716,210	\$64,014	350	\$23,609,483	\$67,456
Total <sup>3</sup>	3,921	\$359,335,248	\$91,644	10,746	\$911,076,610	\$84,783

*Yellow shading shows numbers in descending order.*

Notes:  
<sup>1</sup> The universities also employed approximately 5,000 part-time faculty who were paid nearly \$100 million (average of \$20,000) and approximately 100 part-time administrators who were paid about \$6 million (average of \$60,000).  
<sup>2</sup> Rows shaded in green aggregate numbers for all campuses at SIU or U of I.  
<sup>3</sup> Totals may not add due to rounding.

Source: OAG analysis of Illinois public universities' data.

### Highest Paid Administrators

The University of Illinois paid the highest salaries to 15 of 20 administrative positions shown in Exhibit 4-3 during fiscal year 2011.

- The highest paid administrator was the University of Illinois President at \$620,000, followed by the UIUC Athletic Director at \$600,000, the UIC Vice Chancellor for Research at \$560,000, and the UIC HealthCare CEO at over \$445,000.
- NIU paid the highest salaries to 3 of the 20 positions: Senior Executive Vice President at nearly \$306,000, Associate Vice President at \$278,000, and Provost at nearly \$269,000.

- SIU paid the highest salaries to the remaining 2 of 20 positions: Associate Provost at \$201,500 and Assistant Provost at over \$140,500.

Exhibit 4-3 HIGHEST PAID ADMINISTRATORS Fiscal Year 2011									
1	2	3	4	5	6	7	8	9	10
Position	CSU	EIU	GSU	ISU	NEIU	NIU	SIU	U of I	WIU
1. President	\$250,879	\$275,834	\$245,000	\$369,000	\$261,000	\$328,834	\$320,376	\$620,000	\$269,250
2. Chancellor	\$0	\$0	\$0	\$0	\$0	\$0	\$341,100	\$409,345	\$0
3. Sr. Ex. V.P.	\$0	\$0	\$194,775	\$0	\$0	\$305,911	\$234,741	\$0	\$0
4. Sr. AVP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$246,015	\$0
5. Vice Chan.	\$0	\$0	\$0	\$0	\$0	\$0	\$384,600	\$560,000	\$0
6. Provost	\$170,004	\$183,084	\$199,800	\$257,112	\$0	\$268,721	\$249,097	\$265,000	\$198,180
7. VP	\$155,004	\$173,565	\$159,000	\$244,848	\$185,304	\$235,000	\$196,660	\$295,988	\$178,016
8. Dean	\$215,862	\$142,099	\$193,371	\$205,008	\$157,729	\$277,656	\$246,588	\$340,000	\$168,000
9. Vice Provost	\$0	\$0	\$95,490	\$0	\$137,425	\$158,011	\$0	\$293,450	\$0
10. Assoc Provo	\$0	\$0	\$0	\$196,920	\$127,739	\$127,052	\$201,510	\$184,800	\$144,900
11. Assoc. V.P.	\$117,996	\$124,686	\$133,560	\$181,620	\$151,409	\$278,006	\$0	\$267,615	\$126,120
12. Assoc. V.C.	\$0	\$0	\$0	\$0	\$0	\$0	\$166,029	\$228,340	\$0
13. Assoc Chan	\$0	\$0	\$0	\$0	\$0	\$0	\$115,008	\$202,200	\$0
14. Assist Chan	\$0	\$0	\$0	\$0	\$0	\$0	\$104,085	\$149,200	\$0
15. Assist. V.P.	\$113,052	\$109,696	\$121,852	\$168,516	\$88,705	\$143,723	\$113,856	\$204,624	\$126,336
16. Exec. Dir.	\$132,072	\$80,654	\$90,000	\$139,884	\$131,136	\$107,523	\$176,466	\$445,740	\$101,556
17. Assist. V.C.	\$0	\$0	\$0	\$0	\$0	\$0	\$128,562	\$152,856	\$0
18. Ast. Provost	\$0	\$0	\$0	\$0	\$83,410	\$0	\$140,619	\$98,000	\$0
19. Director	\$116,004	\$155,345	\$129,032	\$168,144	\$132,955	\$167,683	\$180,324	\$600,000	\$139,260
20. Other Mgmt.	\$140,144	\$133,364	\$129,295	\$189,600	\$182,646	\$286,775	\$229,500	\$386,000	\$136,752

*Dark blue shading shows the highest numbers while light blue shows the lowest numbers.*

Source: OAG analysis of Illinois public universities' data.

In fiscal year 2011, approximately 1,225 of 3,925 **full-time** administrators (31%) were paid at least \$100,000 by the public universities. Their total compensation was \$180 million of the nearly \$360 million (50%) that universities paid to administrators, as shown in Exhibit 4-4.

NIU paid 67 percent of its administrators at least \$100,000; this was 81 percent of its total administrative compensation: 120 of 179 administrators (67%) were paid at least \$100,000 (column 4).

- The compensation for the NIU administrators paid at least \$100,000 (column 2) was \$17,724,163 (column 5).
- The total compensation for all the 179 NIU administrators (column 3) was \$22,005,915 (column 6).
- Dividing \$17.7 million by \$22.0 million equals 81 percent:  $\$17,724,163 \div \$22,005,915 = 81$  percent (column 7).

Exhibit 4-4 ADMINISTRATORS PAID AT LEAST \$100,000 (Full-Time) Fiscal Year 2011								
1	2	3	4	5	6	7	8	9
Institution	Number			Amount			Highest Paid Administrator	Comp.
	Admin. Paid \$100,000+	Total	% <sup>1</sup>	Admin Comp. \$100,000+	Total Admin. Compensation	%		
1. NIU	120	179	67%	\$17,724,163	\$22,005,915	81%	President	\$328,834
2. SIU - Total <sup>2</sup>	188	308	61%	\$27,269,622	\$36,896,569	74%	Dean/Provost	\$384,600
• SIU System	12	17	71%	\$1,920,753	\$2,322,066	83%	President	\$320,376
• SIU SOM	21	42	50%	\$3,382,604	\$5,024,459	67%	Dean/Provost	\$384,600
• SIUC	101	147	69%	\$14,351,978	\$18,148,568	79%	Chancellor	\$341,100
• SIUE	54	102	53%	\$7,614,288	\$11,401,477	67%	Chancellor	\$277,177
3. ISU	100	209	48%	\$14,369,960	\$22,535,980	64%	President	\$369,000
4. GSU	28	84	33%	\$3,878,651	\$7,776,331	50%	President	\$245,000
5. NEIU	37	113	33%	\$4,946,942	\$10,812,050	46%	President	\$261,000
6. EIU	33	103	32%	\$4,270,255	\$8,898,911	48%	President	\$275,834
7. U of I - Total <sup>2</sup>	656	2,459	27%	\$98,188,663	\$218,258,329	45%	President	\$620,000
• U of I Admin	130	299	43%	\$19,142,622	\$31,810,091	60%	President	\$620,000
• U of I Hosp	61	123	50%	\$9,331,943	\$13,877,051	67%	CEO System	\$445,740
• UIC	211	913	23%	\$31,449,100	\$78,435,700	40%	VC Research	\$560,000
• UIS	18	99	18%	\$2,543,099	\$7,258,626	35%	Chancellor Emeritus	\$273,500
• UIUC	236	1,025	23%	\$35,721,899	\$86,876,862	41%	Dir. Athletics	\$600,000
8. WIU	36	158	23%	\$4,874,413	\$12,434,952	39%	President	\$269,250
9. CSU	35	308	11%	\$4,520,071	\$19,716,210	23%	President	\$250,879
Total <sup>3</sup>	1,233	3,921	31%	\$180,042,741	\$359,335,248	50%		

Notes:  
<sup>1</sup> Yellow shading of column shows numbers in descending order.  
<sup>2</sup> Rows shaded in green aggregate numbers for all campuses at SIU or U of I.  
<sup>3</sup> Totals may not add due to rounding.

Source: OAG analysis of Illinois public universities' data.

Exhibit 4-5 shows the salaries of the top 40 university employees who were paid with public funds. Most of the individuals receiving additional compensation also taught additional classes (e.g., physicians at the SIU School of Medicine or at UIC hospital). The University of Illinois provided more than \$100,000 in additional compensation to employees as an administrative increment and said “*When such an individual accepts increased administrative responsibilities, increased salary may be provided to reflect, in part, the added responsibility.*”

Exhibit 4-5 SALARIES OF TOP ADMINISTRATORS AND FACULTY <sup>1</sup> Fiscal Year 2011					
1	2	3	4	5	6
Institution	Name <sup>2</sup>	Title	Annual Salary	Additional Compensation	Total
1. UI Admin	Michael Hogan	President	\$620,000	\$0	\$620,000
2. SIU SOM	Russell Yang	Professor	\$600,000	\$0	\$600,000
3. UIUC	Ronald Guenther	Athletics Director	\$600,000	\$0	\$600,000
4. SIU SOM	Khaled Saleh	Professor	\$600,000	\$0	\$600,000
5. UIC	Joe Garcia	Vice Chancellor	\$510,000	\$50,000	\$560,000
6. SIU SOM	Jeffrey Cozzens	Associate Professor	\$550,000	\$0	\$550,000
7. SIU SOM	Gary Dunnington	Professor	\$532,027	\$0	\$532,027
8. UIC	Enrico Benedetti	Professor	\$321,000	\$205,250	\$526,250
9. SIU SOM	Ricardo Loret de Mola	Associate Professor	\$513,000	\$0	\$513,000
10. UIC	Dimitri Azar	Professor	\$307,500	\$203,125	\$510,625
11. UIC	Jasti Rao	Professor	\$365,584	\$126,562	\$492,146
12. SIU SOM	Laurent Brard	Associate Professor	\$490,196	\$0	\$490,196
13. SIU SOM	Robert Abrams	Assistant Professor	\$460,400	\$0	\$460,400
14. SIU SOM	Daniel Batton	Professor	\$425,000	\$26,548	\$451,548
15. UI Hosp	John Denardo	CEO, Healthcare Systems	\$445,740	\$0	\$445,740
16. SIU SOM	Gary Johnson	Professor	\$435,000	\$0	\$435,000
17. UIC	J. Regan Thomas	Professor	\$329,090	\$102,019	\$431,109
18. UIC	Masoud Hemmati	Professor	\$328,825	\$101,250	\$430,075
19. SIU SOM	Gurpreet Mander	Assistant Professor	\$390,000	\$35,000	\$425,000
20. SIU SOM	K. Thomas Robbins	Professor	\$424,318	\$123	\$424,441
21. SIU SOM	Andre Bieniarz	Professor	\$410,400	\$0	\$410,400
22. UIC	Paula Allen-Mearns	Vice President/Chancellor	\$375,000	\$34,345	\$409,345
23. UIC	Howard Ozer	Visiting Professor	\$304,200	\$105,000	\$409,200
24. SIU SOM	Reinaldo Acosta	Assistant Professor	\$400,000	\$0	\$400,000
25. SIU SOM	Gwyneth Thompson	Assistant Professor	\$400,000	\$0	\$400,000
26. UIC	Victor Aletich	Professor	\$400,000	\$0	\$400,000
27. UIC	Martin Borhani	Visiting Associate Professor	\$400,000	\$0	\$400,000
28. UIC	Uretz Oliphant	Head	\$386,000	\$0	\$386,000
29. UIC	Anand Kumar	Professor	\$310,000	\$75,000	\$385,000
30. SIU SOM	John Kevin Dorsey	Dean/Provost	\$384,600	\$0	\$384,600
31. UIUC	Ira Solomon	Professor	\$284,000	\$91,832	\$375,832
32. SIU SOM	Andreas Meier	Associate Professor	\$370,000	\$0	\$370,000
33. ISU	Clarence Al Bowman	President	\$369,000	\$0	\$369,000
34. SIU SOM	John Godwin	Professor	\$367,718	\$0	\$367,718
35. SIU SOM	Michael Neumeister	Professor	\$364,130	\$319	\$364,449
36. UIC	Verna Baughman	Professor	\$360,000	\$0	\$360,000
37. UIC	Fady Charbel	Professor	\$255,225	\$104,333	\$359,558
38. UI Hosp	Timothy McDonald	Chief Safety and Risk Off.	\$358,850	\$0	\$358,850
39. UIUC	Robert Easter	Interim VP & Chancellor	\$355,000	\$0	\$355,000
40. SIU SOM	Devin Amin	Assistant Professor	\$350,000	\$0	\$350,000
<b>Total *</b>			<b>\$16,451,804</b>	<b>\$1,260,705</b>	<b>\$17,712,509</b>
<p><b>Yellow</b> shading of column shows numbers in descending order. <span style="float: right;">* Totals may not add due to rounding.</span></p> <p>Notes:  <sup>1</sup> Includes only faculty and administrators (e.g., does not include coaches).  <sup>2</sup> Some individuals may no longer be employed in the same position (e.g., former U of I President Michael Hogan).</p>					
Source: Illinois public universities data.					

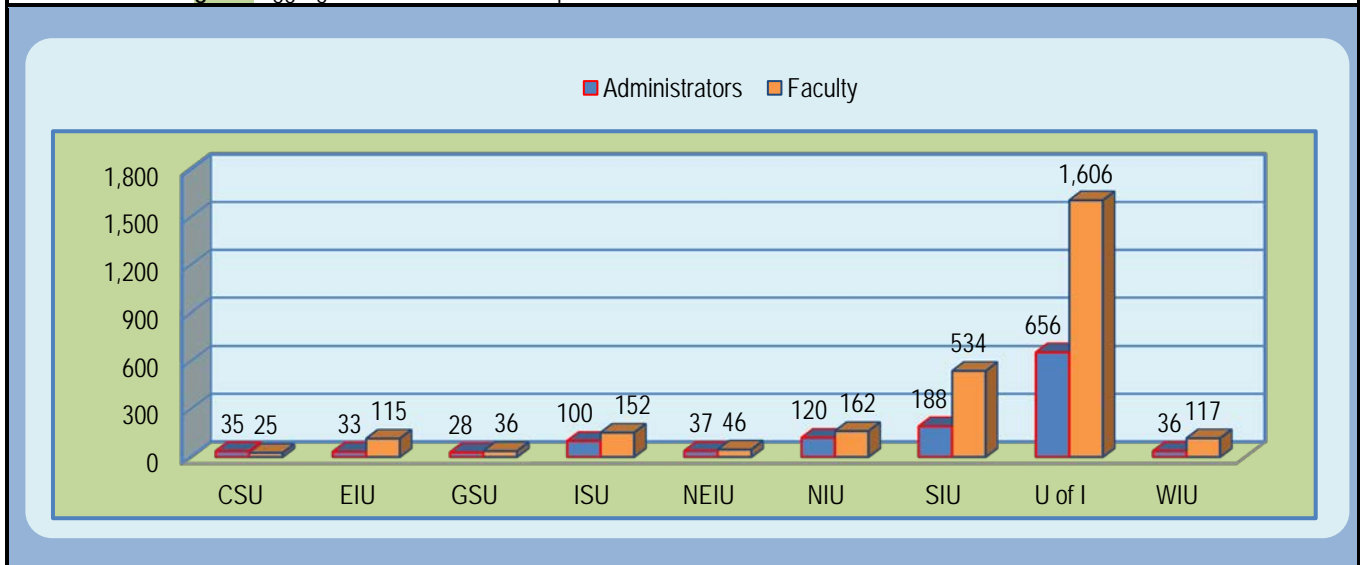
Exhibit 4-6 shows that approximately 2,800 full-time faculty out of 10,750 full-time faculty (26%, column 4) were paid at least \$100,000. Their total compensation was approximately \$400 million (column 5) of the more than \$910 million (column 6) that was paid to faculty, or 44 percent (column 7).

Exhibit 4-6 FACULTY PAID AT LEAST \$100,000 (Full-Time) Fiscal Year 2011								
1	2	3	4	5	6	7	8	9
	Number			Amount				
Institution	Faculty Paid \$100,000+	Total	% <sup>1</sup>	Comp. for Faculty Paid \$100,000+	Total Faculty Compensation	%	Highest Paid Faculty	Comp.
<b>1. U of I - Total<sup>2</sup></b>	<b>1,606</b>	<b>4,301</b>	<b>37%</b>	<b>\$239,463,043</b>	<b>\$425,463,252</b>	<b>56%</b>	<b>Professor</b>	<b>\$526,250</b>
• U of I Admin	2	2	100%	\$238,799	\$238,799	100%	Professor	\$125,000
• UIC	784	1,923	41%	\$122,608,455	\$201,126,569	61%	Professor	\$526,250
• UIS	19	187	10%	\$2,124,549	\$12,017,296	18%	Associate Prof.	\$121,618
• UIUC	801	2,189	37%	\$114,491,240	\$212,080,588	54%	Professor	\$375,832
<b>2. SIU - Total<sup>2</sup></b>	<b>534</b>	<b>2,217</b>	<b>24%</b>	<b>\$79,105,196</b>	<b>\$180,443,592</b>	<b>44%</b>	<b>Prof. Medicine</b>	<b>\$600,000</b>
• SIU SOM	199	374	53%	\$37,455,360	\$49,726,814	75%	Prof. Medicine	\$600,000
• SIUC	196	1,087	18%	\$24,607,386	\$78,399,136	31%	Professor	\$258,927
• SIUE	139	756	18%	\$17,042,450	\$52,317,642	33%	Director	\$245,347
3. NIU	162	894	18%	\$21,214,313	\$67,680,559	31%	Professor	\$232,559
4. EIU	115	665	17%	\$13,681,794	\$46,900,088	29%	Associate Prof.	\$205,894
5. WIU	117	695	17%	\$13,325,546	\$51,321,219	26%	Dir. Engineering	\$150,072
6. ISU	152	954	16%	\$19,191,112	\$70,592,046	27%	Professor	\$218,646
7. GSU	36	247	15%	\$4,196,694	\$17,976,333	23%	Professor	\$179,629
8. NEIU	46	423	11%	\$5,345,266	\$27,090,037	20%	Professor	\$166,838
9. CSU	25	350	7%	\$2,875,446	\$23,609,483	12%	Professor	\$146,519
<b>Total</b>	<b>2,793</b>	<b>10,746</b>	<b>26%</b>	<b>\$398,398,411</b>	<b>\$911,076,610</b>	<b>44%</b>		

Notes:

<sup>1</sup> Yellow shading of column shows numbers in descending order.

<sup>2</sup> Rows shaded in green aggregate numbers for all campuses at SIU or U of I.



Source: Illinois public university data analyzed by OAG.

**Contracts**

We analyzed the employment **contracts** of all presidents and chancellors in office during fiscal year 2011, as directed by the audit resolution: “. . . including an analysis of terms and benefits provided in contracts between the universities and administrators . . . .” The administrators’ contracts specifically provided a variety of benefits, from extra retirement to housing to vehicles (see below; see Chapter 5 for expenses related to these benefits).

- **Housing Benefits.** Every university offered a housing benefit through an annual allowance or university-owned and maintained residence, typically covering upkeep and utilities. Five universities had official residences while the other universities offered allowances between \$27,500 and \$35,000 annually, as shown in Exhibit 4-7.

Exhibit 4-7 HOUSING Fiscal Year 2011	
1. CSU President	• University residence.
2. EIU President	• \$32,289/year allowance; allowed to display university owned artwork in private residence for no more than nine months at one time.
3. GSU President	• \$35,000/year allowance.
4. ISU President	• University residence.
5. NEIU President	• \$35,000/year allowance.
6. NIU President	• University residence (or allowance of \$27,000 if it's deemed inadequate).
7. SIU President	• \$27,500/year allowance.
8. SIUC Chancellor	• \$27,500/year allowance.
9. SIUE Chancellor	• \$27,500/year allowance.
10. U of I President	• University residence and U of I Foundation provided condo in Chicago.
11. UIC Chancellor	• University residence.
12. UIUC Chancellor	• Interim Chancellor, no contract provided.
13. UIS Chancellor	• No information provided. The UIS Chancellor served until October 2010 and the U of I could only provide his initial employment offer letter which may not have detailed all the benefits received.
14. WIU President	• University residence.
<i>This exhibit shows the provisions that were specifically written in the fiscal year 2011 contracts.</i>	
Source: Illinois public universities data.	

- **Automobile.** Every university provided the president or chancellor with the use of a vehicle along with maintenance and expenses. Sometimes the vehicle could be used only for business use, other times it could also be used for personal use.
- **Club Memberships.** Nine presidents or chancellors were reimbursed for fees and other costs associated with clubs or organizations. Some clubs were named in the contract (e.g., University Club of Chicago) while others could be professional or civic organizations. At two universities, their foundations paid for the clubs:
  - ISU Foundation paid for club memberships for the president.
  - The contract for UIC chancellor states that either “*The University or the Foundation will pay annual dues for one club membership for [the chancellor] in Chicago (e.g. the University Club or another of her choice).* . . .” as shown in Exhibit 4-8.



Exhibit 4-8 CLUB MEMBERSHIPS Fiscal Year 2011	
1. CSU President	• None.
2. EIU President	• Any professional or civic organizations, including the local country clubs.
3. GSU President	• Three clubs or service organizations.
4. ISU President	• ISU Foundation pays for country club membership and partial reimbursement of fees for University Club of Chicago, not to exceed \$600/year.
5. NEIU President	• None.
6. NIU President	• Membership in, ". . . appropriate clubs, associations or service organizations that would further the interest of Northern Illinois University."
7. SIU President	• None.
8. SIUC Chancellor	• Membership in, "appropriate professional and service organizations."
9. SIUE Chancellor	• None.
10. U of I President	• Chicago Club and Champaign Country Club.
11. UIC Chancellor	• University or Foundation pays for 1 club membership; upon request by the Chancellor the President will consider additional club memberships.
12. UIUC Chancellor	• Interim Chancellor, no contract provided.
13. UIS Chancellor	• University will "support and facilitate" memberships at the Sangamo Club, Island Bay Yacht Club, and Illini Country Club.
14. WIU President	• Any professional or civic organizations.
Source: Illinois public universities data.	

- Retirement Benefits.** Five universities provided retirement benefits beyond the State Universities Retirement System (SURS). GSU, ISU, NIU, and SIU contributed retirement funds for the presidents/chancellors while CSU established a deferred compensation plan for the president to contribute, as shown in Exhibit 4-9.

Exhibit 4-9 RETIREMENT BENEFITS Fiscal Year 2011	
1. CSU President	• Established a deferred compensation plan for the President.
2. EIU President	• None.
3. GSU President	• Established a Supplemental Executive Retirement Program (SERP). University contributed 10% of salary for FY 2008 and FY 2009 and 12% of salary after that.
4. ISU President	• University contributes up to 4% of salary into a 403(b) plan and \$20,000 annually into a deferred compensation plan.
5. NEIU President	• None.
6. NIU President	• University contributes 11% of salary + \$48,677 annually into deferred compensation plan. Contract stipulates President contributes 8% to SURS.
7. SIU President	• University contributes \$55,066 per year (including \$30,066 in lieu of SURS).
8. SIUC Chancellor	• SURS participant, but SIU makes both employee and employer contributions.
9. SIUE Chancellor	• SURS participant, but SIU makes both employee and employer contributions.
10. U of I President	• Standard retirement plan.
11. UIC Chancellor	• Standard retirement plan.
12. UIUC Chancellor	• Interim Chancellor, no contract provided.
13. UIS Chancellor	• No benefits specified in the initial employment offer letter provided by U of I.
14. WIU President	• Standard – as "accorded to administrative and professional employees..."
<i>This exhibit shows the provisions that were specifically written in the fiscal year 2011 contracts.</i>	
Source: Illinois public universities data.	

- **Expenses.** Presidents and chancellors were reimbursed for business travel or entertainment expenses that were incurred on behalf of the university. Five of the contracts included provisions allowing a spouse’s travel expenses to be covered by the university as well, as shown in Exhibit 4-10.

Exhibit 4-10 EXPENSE REIMBURSEMENT Fiscal Year 2011	
1. CSU President	<ul style="list-style-type: none"> <li>• Reasonable travel expenses reimbursed.</li> </ul>
2. EIU President	<ul style="list-style-type: none"> <li>• Reimbursed for entertainment expenses for hosting events at residence.</li> <li>• Reasonable travel expenses including for his wife for no more than 5 out of State trips.</li> </ul>
3. GSU President	<ul style="list-style-type: none"> <li>• Travel expenses reimbursed, including for spouse, no limit on number of trips.</li> </ul>
4. ISU President	<ul style="list-style-type: none"> <li>• None.</li> </ul>
5. NEIU President	<ul style="list-style-type: none"> <li>• Reasonable travel expenses reimbursed.</li> <li>• Entertainment expenses come out of housing allowance.</li> </ul>
6. NIU President	<ul style="list-style-type: none"> <li>• Reimbursed for entertainment and travel expenses, including for his spouse, ". . . when the presence of the spouse is necessary to further the interests of Northern Illinois University."</li> </ul>
7. SIU President	<ul style="list-style-type: none"> <li>• Expense budget for university-related uses, established annually and approved by the Chair of the Board.</li> </ul>
8. SIUC Chancellor	<ul style="list-style-type: none"> <li>• Reimbursed for ". . . reasonable entertainment, travel and other expenses incurred" including any expenses for spouse.</li> </ul>
9. SIUE Chancellor	<ul style="list-style-type: none"> <li>• Reimbursed for entertainment expenses.</li> </ul>
10. U of I President	<ul style="list-style-type: none"> <li>• Entertainment and travel expenses in accordance with university policy.</li> </ul>
11. UIC Chancellor	<ul style="list-style-type: none"> <li>• Reimbursed for entertainment and travel expenses according to university policy.</li> </ul>
12. UIUC Chancellor	<ul style="list-style-type: none"> <li>• Interim Chancellor, no contract provided.</li> </ul>
13. UIS Chancellor	<ul style="list-style-type: none"> <li>• No benefits specified in the initial employment offer letter provided by U of I.</li> </ul>
14. WIU President	<ul style="list-style-type: none"> <li>• Any reasonable travel expenses, including for wife to accompany him on no more than 2 out of state professional business trips annually.</li> <li>• Reimbursed for all official entertainment expenses.</li> </ul>
<i>This exhibit shows the provisions that were specifically written in the fiscal year 2011 contracts.</i>	
Source: Illinois public universities data.	

- **Tenure.** Eight presidents or chancellors were granted tenure -- e.g., joining the faculty after serving as president or chancellor. ISU’s President already had tenure due to being a University administrator, as shown in Exhibit 4-11.

TENURE
<p>Tenure is, "an arrangement whereby faculty members, after successful completion of a period of probationary service, can be dismissed only for adequate cause or other possible circumstances and only after a hearing before a faculty committee," according to the American Association of University Professors.</p> <p style="text-align: center;"><a href="http://www.aaup.org/AAUP/issues/tenure/">http://www.aaup.org/AAUP/issues/tenure/</a></p>

Exhibit 4-11 TENURE/FACULTY POSITIONS Fiscal Year 2011	
1. CSU President	• None.
2. EIU President	• Granted tenure, can join faculty at salary, ". . . commensurate with his assigned duties and commensurate with his career, teaching and research credentials as determined by the Dean of the College..."
3. GSU President	• Granted tenure, can join faculty at 80% of university president's salary.
4. ISU President	• None.
5. NEIU President	• None.
6. NIU President	• None.
7. SIU President	• None.
8. SIUC Chancellor	• Granted tenure, can join faculty, ". . . the Chancellor shall be paid a salary amount that is consistent with other members of the faculty with similar rank and experience. . . ."
9. SIUE Chancellor	• Granted tenure, can join faculty, ". . . the Chancellor shall be paid a salary amount that is consistent with other members of the faculty in the Chemistry Department with similar rank and experience."
10. U of I President	• Granted tenure, can join faculty. Faculty salary will equal the average of the 10 highest salaries of University faculty, excluding the Colleges of Medicine and Dentistry. Additionally he will receive \$10,000/year in research support and a 1 year sabbatical if he served as President for over 5 years.
11. UIC Chancellor	• Granted tenure, can join faculty. Faculty salary will be a base salary of \$285,000, plus for the first year a summer salary of 3/9 <sup>ths</sup> the base and the next three years, 2/9 <sup>ths</sup> the base. Salary will be set at the time of appointment as Chancellor and ". . . increased by an amount equal to the average increase paid over the time period of her Chancellorship for full Professors in the Jane Addams School of Social Work." Teaching load established as: first year, no courses; afterwards, four courses per year. She is able to reduce teaching obligations through buyouts from grants she receives.
12. UIUC Chancellor	• Interim Chancellor, no contract provided.
13. UIS Chancellor	• Granted tenure, can join faculty at 9/11 <sup>th</sup> salary.
14. WIU President	• Granted tenure, can join faculty at 75% of university president's salary.
<i>This exhibit shows the provisions that were specifically written in the fiscal year 2011 contracts.</i>	
Source: Illinois public universities data.	

- Termination/Resignation.** Contracts contained language about the circumstances for removing the President or Chancellor, or how a President or Chancellor may resign prior to the end of their term. Most universities offered continued payment if terminated without cause. Conversely, the contracts for the SIU President and the SIUE Chancellor are unique in that if the President or Chancellor resigns prior to the end of the contract they have to pay the university half their base monthly salary for the rest of the contract length. If the SIUC Chancellor fails to give 90 days' notice, she has to pay the university three months' salary, as shown in Exhibit 4-12.

<b>Exhibit 4-12</b> <b>TERMINATION/RESIGNATION PROVISIONS</b> <b>Fiscal Year 2011</b>	
1. CSU President	<ul style="list-style-type: none"> <li>• If terminated within the first two years of the contract, ". . . he shall be entitled to a separation payment from the University in an amount equal to his monthly salary multiplied by the remaining number of months between the date of termination and June 30, 2011."</li> <li>• If reassigned without "adequate cause" he will continue to receive his presidential salary. If the President decides to leave the university instead of being reassigned he will be entitled to a separation payment equal to 2 years salary.</li> </ul>
2. EIU President	<ul style="list-style-type: none"> <li>• If terminated without adequate cause, he can join faculty with presidential pay.</li> </ul>
3. GSU President	<ul style="list-style-type: none"> <li>• Receives no compensation if terminated without cause.</li> </ul>
4. ISU President	<ul style="list-style-type: none"> <li>• None.</li> </ul>
5. NEIU President	<ul style="list-style-type: none"> <li>• If terminated without adequate cause, can remain a full-time employee with presidential pay.</li> </ul>
6. NIU President	<ul style="list-style-type: none"> <li>• If terminated regardless of "reasonable cause" the President is entitled to the greater of either one year's annual base salary or the balance of the base salary due for the remainder of the contract term.</li> </ul>
7. SIU President	<ul style="list-style-type: none"> <li>• If terminated without adequate cause he will continue to receive base salary, but will lose all other benefits. If the president resigns before the conclusion of his contract then ". . . the President shall pay to the Board each month fifty percent of his base annual salary for the unexpired balance of his employment term."</li> </ul>
8. SIUC Chancellor	<ul style="list-style-type: none"> <li>• If terminated within the first three months of the contract without cause, the Chancellor would receive her salary for the remainder of the contract. If the Chancellor would take a tenured position, the compensation would be reduced by the amount of the faculty salary. Or the compensation is reduced by the amount of salary from other employment. The chancellor may resign if she gives 90 days notice. If she fails to give 90 days' notice then she must pay the university an amount equal to 3 months salary.</li> </ul>
9. SIUE Chancellor	<ul style="list-style-type: none"> <li>• If terminated without cause, the Chancellor will receive his salary for the remainder of the contract term. The Chancellor may resign if he gives 180 days notice. If he resigned prior to July 1, 2007, "the Chancellor shall pay Board 50% of Chancellor's base annual salary for the unexpired balance of the employment term."</li> </ul>
10. U of I President	<ul style="list-style-type: none"> <li>• If terminated without cause the President will receive a severance package equal to the annual base salary.</li> </ul>
11. UIC Chancellor	<ul style="list-style-type: none"> <li>• If terminated without cause then the Chancellor will receive a severance package equal to the annual base salary.</li> </ul>
12. UIUC Chancellor	<ul style="list-style-type: none"> <li>• Interim Chancellor, no contract provided.</li> </ul>
13. UIS Chancellor	<ul style="list-style-type: none"> <li>• After leaving the Chancellor position, granted 1 year administrative leave with salary equal to final year's salary as Chancellor.</li> <li>• Granted the Chancellor 1 year administrative leave as Chancellor Emeritus effective November 1, 2010 with the salary equal to final year salary as Chancellor. At the conclusion of the year, Chancellor relinquished all rights of employment, including tenure.</li> </ul>
14. WIU President	<ul style="list-style-type: none"> <li>• Both the President and the University need to give 6 months notice of termination. In the case of the University terminating the President the University, ". . . will give the President six months notice or payment in lieu thereof, unless he chooses to join the faculty."</li> </ul>
<i>This exhibit shows the provisions that were specifically written in the fiscal year 2011 contracts.</i>	
Source: Illinois public universities data.	

- Miscellaneous Benefits.** The contracts provided miscellaneous benefits that the university presidents and chancellors received. Three presidents may be paid for unused vacation time. ISU's President was provided with a life insurance policy. The presidents of GSU, NIU, U of I, and WIU and the chancellor of UIC were reimbursed for moving expenses when they became president or chancellor.

<b>Exhibit 4-13 OTHER BENEFITS Fiscal Year 2011</b>	
1. CSU President	<ul style="list-style-type: none"> <li>Authorized to receive payment for any vacation days that were not used during the fiscal year.</li> </ul>
2. EIU President	<ul style="list-style-type: none"> <li>None.</li> </ul>
3. GSU President	<ul style="list-style-type: none"> <li>Eligible to be paid for any unused vacation or personal leave time after contract expires.</li> <li>\$28,000 relocation allowance at beginning of tenure at GSU.</li> </ul>
4. ISU President	<ul style="list-style-type: none"> <li>Additional life insurance policy, beyond the standard benefits available to State employees, with premium not to exceed \$1,650/annually.</li> </ul>
5. NEIU President	<ul style="list-style-type: none"> <li>None.</li> </ul>
6. NIU President	<ul style="list-style-type: none"> <li>Reimbursed for all moving expenses at beginning of time at NIU.</li> <li>End of contract entitled to payment for any unused vacation days.</li> </ul>
7. SIU President	<ul style="list-style-type: none"> <li>None.</li> </ul>
8. SIUC Chancellor	<ul style="list-style-type: none"> <li>None.</li> </ul>
9. SIUE Chancellor	<ul style="list-style-type: none"> <li>None.</li> </ul>
10. U of I President	<ul style="list-style-type: none"> <li>All moving expenses paid in accordance with university policy.</li> <li>Up to six tickets for University cultural, artistic and athletic events.</li> <li>One-time payment of \$45,000 to be paid within 30 days of starting at U of I.</li> <li>Establish a deferred compensation plan, payable to him if he served at least 5 years. The University would contribute \$30,000 the first year, and increase the contribution by \$7,500 each year after that.</li> </ul>
11. UIC Chancellor	<ul style="list-style-type: none"> <li>Paid \$20,000 for all ". . . transition-related services requested by the University" prior to starting as Chancellor.</li> <li>Retention incentive of \$75,000/year, payable after 5 years (total of \$375,000). If terminated without cause prior to the five years, receive a pro-rated amount.</li> <li>All reasonable expenses associated with moving.</li> <li>\$20,000/year for ". . . professional expenses related to her faculty appointment." Continued after joining the faculty for as many years as she served as Chancellor and any unused portion rolls over.</li> </ul>
12. UIUC Chancellor	<ul style="list-style-type: none"> <li>Interim Chancellor, no contract provided.</li> </ul>
13. UIS Chancellor	<ul style="list-style-type: none"> <li>Reimbursed for trips made prior to becoming Chancellor, including expenses for his wife.</li> <li>Reimbursed for all moving expenses.</li> </ul>
14. WIU President	<ul style="list-style-type: none"> <li>Three paid personal days/year.</li> <li>All moving expenses paid.</li> <li>Up to 2 personal trips and all official trips prior to starting employment.</li> </ul>
<i>This exhibit shows the provisions that were specifically written in the fiscal year 2011 contracts.</i>	
Source: Illinois public universities data.	

- Salary Increases.** The Board of Trustees for seven universities conducts an annual salary review of the president or chancellor, while the CSU president's starting salary remains the same through fiscal year 2012 and EIU's president receives the same

raises as university employees. Also, while the salary of SIUC’s chancellor is ultimately decided by the Board of Trustees, the university president makes a recommendation to the Board.

We compared the fiscal year 2011, 2012, and 2013 base salaries of the presidents and chancellors versus their starting salaries, as shown in Exhibit 4-14.

Exhibit 4-14 PRESIDENTIAL AND CHANCELLOR BASE SALARIES						
1	2	3	4	5	6	7
Institution	Name	Start Date	Initial Salary	FY 2011	FY 2012	FY 2013
1. U of I	Michael Hogan	July 2010	\$620,000	\$620,000	\$651,000	n/a
2. UIC	Paula Allen-Meares <sup>1</sup>	January 2009	\$375,000	\$375,000	\$401,709	\$411,752
3. ISU	Clarence Alvin Bowman	March 2004	\$230,000	\$369,000	\$384,000	\$400,000
4. UIUC	Robert Easter <sup>2</sup>	November 2009	\$355,000	\$355,000	n/a	n/a
5. SIUC	Rita Cheng <sup>3</sup>	June 2010	\$341,000	\$341,100	\$342,810	\$347,976
6. NIU	John Peters <sup>4</sup>	June 2000	\$215,000	\$328,834	\$331,687	\$337,491
7. SIU	Glenn Poshard <sup>3</sup>	January 2006	\$291,764	\$320,376	\$321,978	\$326,820
8. SIUE	Vaughn Vandegrift	July 2004	\$205,000	\$277,177	\$292,630	n/a
9. EIU	William Perry	July 2007	\$260,000	\$275,834	\$279,282	\$290,001
10. UIS	Richard Ringeisen <sup>5</sup>	April 2001	\$225,000	\$273,500	n/a	n/a
11. WIU	Al Goldfarb	July 2002	\$210,000	\$269,250	n/a	n/a
12. NEIU	Sharon Hahs	February 2007	\$220,000	\$261,000	\$261,000	\$261,000
13. CSU	Wayne Watson <sup>1</sup>	October 2009	\$250,000	\$250,000	\$250,000	\$250,000
14. GSU	Elaine Maimon <sup>6</sup>	July 2007	\$227,000	\$245,000	\$265,000 <sup>6</sup>	\$275,000

*n/a = Not employed by the university during the fiscal year.*  
**Yellow** shading shows numbers in descending order.

**Notes:**  
<sup>1</sup> Additional compensation of \$879 was paid to CSU President and \$34,345 to UIC Chancellor.  
<sup>2</sup> Robert Easter served as chancellor in an interim capacity.  
<sup>3</sup> The SIUC salaries for FY 2012 and FY 2013 reflect furlough days taken and are lower than the contracted amounts.  
<sup>4</sup> NIU gives raises effective January 1, the FY 2012 salary is for January 1, 2011-December 31, 2011 and the FY 2013 salary is for January 1, 2012-December 31, 2012.  
<sup>5</sup> Richard Ringeisen is listed as Chancellor Emeritus for FY 2011.  
<sup>6</sup> GSU President’s salary was reported as \$308,131 to the IBHE for FY 2012, which included other compensation like housing allowance, and vehicle usage.

Source: Illinois public university data analyzed by OAG.

**Other Employee Contracts**

University presidents and chancellors are sometimes not the only administrators who have individual employment agreements and additional benefits. EIU, GSU, NIU, SIU, and U of I had contracts for administrators below the president/chancellor during fiscal year 2011 and each university provided different benefits with relocating expenses being the most common benefit:

- **Eastern Illinois University.** For the administrative contracts other than the president, EIU reimbursed some for moving expenses and granted tenure.

- The Vice President for Student Affairs was reimbursed for moving expenses and for one trip between his previous home and EIU prior to starting at EIU.
  - The Provost was also reimbursed for taking a trip to EIU prior to starting employment.
  - The Vice President for Business Affairs was granted two months paid leave before starting his new position. Additionally, he already was a tenured faculty member. If he returns to the faculty after serving as vice president, his salary will be established by the President, but will not be lower than \$10,500/month.
- **Governors State University.** Governors State University offered relocation assistance. Some administrators were granted a set allowance for moving expenses while others were reimbursed for expenses incurred:
    - The Provost had had a lump sum allowance of \$25,000.
    - The Dean of the College of Health & Human Services had an allowance of up to \$5,000.
    - The Dean of the College of Arts & Sciences had an allowance of up to \$7,500.

The Provost and several deans were eligible for travel expenses between their former homes and Illinois prior to starting at GSU, in addition to relocation allowances.

Another benefit was the granting of tenure and provisions for joining the faculty after serving as an administrator.

- The Provost and the Dean of the College of Arts & Sciences would be eligible for a salary of, “. . . at least at a level comparable to the average annual base salary of full professors in your disciplinary area prevailing at the time of such a decision.”
- The Dean of the College of Business and Public Administration’s salary would be, “. . . calculated as 80% of your monthly salary at that time, and paid for 10 months each academic year.”

The Dean of the College of Arts & Sciences was granted an incentive of \$7,500 to move to GSU from his previous university.

- The Provost was given a Supplemental Employee Retirement Program. GSU contributes eight percent of the Provost’s salary annually to the program and if he serves a minimum of five years, he will be entitled to the “. . . cumulative amount of this supplemental salary.”
  - The Dean of the College of Health & Human Services’ contract has the provision that the base salary could be supplemented up to 20 percent annually from grants obtained to “. . . benefit Governors State University’s educational programs.”
- **Northern Illinois University.** Northern Illinois University has some individual employment agreements beyond that of the president.
    - The Vice President/General Counsel had a moving allowance of up to \$10,000.
    - The Vice President for Research and Graduate Studies was granted tenure.

- Southern Illinois University.** Southern Illinois University provided an individual contract for the Director of the Paul Simon Public Policy Institute. The Director has to undergo a written performance evaluation by June 30 by SIUC’s Provost who also determines if the Director will receive any pay raises. The Director receives a stipend of \$65/month for cell phone service and SIU provides a non-resident membership in the Union League Club. If the Director is terminated without cause he will continue to receive his salary for the remainder of the contract length.

UNION LEAGUE CLUB
<p><i>“Established in 1879 to uphold the sacred obligations of citizenship, to promote honesty and efficiency in government, and to support cultural institutions and the beautification of the city.... Through the efforts of its membership, the Club is a catalyst for action in the political, economic and social arenas and focuses its leadership and resources on important social issues.”</i></p> <p style="text-align: center;"><a href="http://www.ulcc.org">http://www.ulcc.org</a></p>

- University of Illinois.** The University of Illinois provided employment agreements for several administrators. The Secretary of the Board of Trustees was provided with \$1,084 for deferring retirement until after the 2010 calendar year and *“in consideration for reimbursement of SURS contributions made by her due to ten reported furlough days.”*

  - The Vice President of Health Affairs was provided a retention bonus. If the Vice President serves through June 2013 he will receive a retention payment of \$100,000 and if he continues to serve through June 2015 the Vice President will receive another \$100,000.
  - The Vice President of Academic Affairs was also assigned a vehicle and eligible for moving expense reimbursement if she had moved to Champaign-Urbana. The Vice President was granted \$85,000 annually for two positions to support her research. When the Vice President returns to the faculty, her salary will be established as her fiscal year 2007 faculty salary, compounded by the average annual increases given to faculty of similar rank in her department while she was serving as Vice President, plus an additional \$10,000.
  - The contract for the Vice President/Chief Financial Officer granted a university vehicle. Additionally, if he chose to move to Champaign-Urbana within three years of starting the position he would be eligible to be reimbursed for moving expenses.



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## Chapter 5

# Administrative Expenditures

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Legislative Audit Commission Resolution Number 143 asked for a summary, review, and comparison of **selected** administrative expenditures at each university. We selected eight types of expenditures (see inset below) for the top 86 administrators: president, chancellor, senior/executive vice president, vice president, vice chancellor, and provost. This chapter summarizes and compares the fiscal year 2011 administrative expenditures reviewed.

### AUDIT RESOLUTION

A summary, review and comparison of selected administrative expenditures at each public university.

The total expenditures for the top 86 administrators sampled were nearly \$21 million in fiscal year 2011 with 85 percent being for salary (\$17.75 million), followed by entertainment at \$1.15 million (5.5%). We reviewed expenditures paid by university funds (i.e., State appropriations, tuition, or gift funds) and excluded expenditures paid by **University Related Organizations**, such as foundations or alumni associations.

- **Salary.** The nine Illinois public universities paid approximately \$17.75 million for salary for these top 86 administrators sampled.
  - The University of Illinois paid the most for salaries - over \$6 million to 26 administrators.
  - SIU paid nearly \$3.5 million to 18 administrators.
  - NIU paid \$2.3 million to 12 administrators.

- **Additional Retirement.** The universities provided retirement benefits beyond the State Universities Retirement System (SURS). The universities paid nearly \$300,000 for additional retirement benefits for eight administrators sampled.

- Pursuant to their contracts, SIU paid over \$100,000 for three administrators (including \$55,000 for the President who was not in SURS).
- NIU paid nearly \$85,000 for its President (who paid his contributions to SURS).

### EXPENDITURES REVIEWED

1. **Salary.** Annual salary and additional compensation.
2. **Additional Retirement.** Expenses in addition to normal benefits provided through the State Universities Retirement System, such as deferred compensation, annuities, or other payments.
3. **Housing.** Expenses for housing/allowance.
4. **Vehicle.** Operational expenses for individually assigned vehicles, such as fuel, servicing, repairs, maintenance, insurance, driver salary.
5. **Memberships.** Membership fees for club, associations, etc.
6. **Travel.** Expenses for transportation, mileage, lodging, meals, conference registration fees, etc.
7. **Entertainment.** Expenses for hosting university events at the university or private residences, such as catering, meals, party supplies, flowers, tickets provided (paid by the university).
8. **Other Expenditures.** Other expenses that combined were in excess of \$100 in FY 2011, such as for payouts for unused leave time.

- **Housing.** The universities paid approximately \$650,000 for housing benefits to 13 of 86 administrators sampled.
  - The University of Illinois paid the most for housing - over \$400,000 for three administrators, mostly for President's residences (house and condominium) at \$350,000. This was over 50 percent of the combined total for the universities.
  - GSU and NEIU paid \$35,000 for housing allowances to their presidents.
- **Vehicle.** The universities paid approximately \$175,000 for vehicle expenditures for 18 of 86 administrators sampled. The University of Illinois had the highest expenditure for vehicles at approximately \$98,000 for five administrators, or 56 percent of the combined total for the universities, followed by CSU at \$26,000.
- **Memberships.** The universities paid approximately \$7,000 for membership fees of 26 of 86 administrators in our sample. GSU paid the most -- approximately \$4,000 for three administrators, followed by the University of Illinois at \$2,400.
- **Travel.** The universities paid approximately \$375,000 for travel expenses by 76 of 86 administrators sampled. The University of Illinois paid the most for travel -- approximately \$170,000 by 22 administrators, followed by SIU at \$75,000 for 15 administrators.
- **Entertainment.** The universities paid approximately \$1.15 million for entertainment expenses by 53 of 86 administrators sampled. These expenses were for hosting events at the university or at private facilities/residences, such as for catering, meals, party supplies, flowers, tickets provided by the university, etc. University of Illinois paid the most, approximately \$680,000 for 26 administrators, followed by ISU which paid over \$300,000 for its administrators. ISU said the amount of expenses reported varies between universities as some, like ISU, account for it centrally within senior administrative departments while others account for it in a decentralized manner throughout various departments.
- **Other Expenditures.** The public universities spent approximately \$500,000 on other benefits provided to 46 of 86 administrators sampled.
  - WIU paid the most at over \$260,000 for five administrators' expenses, such as for sick/vacation time (\$257,000), cell phones, internet, and retirement gifts.
  - University of Illinois paid approximately \$130,000 for 14 administrators, including for a bonus (\$45,000 to the President for coming to Illinois), moving expenses, cell phones, and parking.

## OVERVIEW

Legislative Audit Commission Resolution Number 143 asked the Office of the Auditor General (OAG) to review selected administrative expenditures at each public university. Auditors reviewed the expenditures of the president, chancellor, senior/ executive vice president, vice president, vice chancellor, and provost at the nine public universities for fiscal year 2011, as shown in Exhibit 5-1. The individual expenditures for the administrators are shown in greater detail in the reports on the universities (see Supplement).

Exhibit 5-1 ADMINISTRATIVE POSITIONS REVIEWED Fiscal Year 2011							
1	2	3	4	5	6	7	8
Institution	President	Chancellor	Sr./Exec. VP	VP	Provost	VC	Total
1. CSU	1	0	0	2	1	0	4
2. EIU	1	0	0	4	0	0	5
3. GSU	1	0	1	2	1	0	5
4. ISU	1	0	0	3	1	0	5
5. NEIU	1	0	0	3	1	0	5
6. NIU	1	0	1	9	1	0	12
<b>7. SIU - Total</b>	<b>1</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>6</b>	<b>7</b>	<b>18</b>
• SIUC	0	1	0	0	3	4	8
• SIUE	0	1	0	0	2	3	6
• SIU SOM	0	0	0	0	1	0	1
• SIU System	1	0	1	1	0	0	3
<b>8. U of I - Total</b>	<b>1</b>	<b>4</b>	<b>0</b>	<b>5</b>	<b>5</b>	<b>11</b>	<b>26</b>
• UIC	0	1	0	0	2	6	9
• UIS	0	2	0	0	2	1	5
• UIUC	0	1	0	0	1	4	6
• U of I Admin	1	0	0	5	0	0	6
9. WIU	1	0	0	4	1	0	6
<b>Total</b>	<b>9</b>	<b>6</b>	<b>3</b>	<b>33</b>	<b>17</b>	<b>18</b>	<b>86</b>
<i>Rows shaded in green aggregate numbers for all campuses at SIU or U of I.</i>							
Source: Illinois public university data.							

We reviewed eight types of expenditures for each position paid by university funds -- i.e., State appropriations, tuition, or gifts that were either directly paid to the vendor or reimbursed to the administrator. Expenses paid by University Related Organizations (foundations, alumni associations) were **excluded**. To collect this data, we sent universities Data Collection Instrument #2 (see Supplement Appendix) in early December 2012 and received data from them until April 2013.

## TOTAL EXPENDITURES

In fiscal year 2011, the total expenditures for the top 86 administrators at the Illinois public universities ranged from approximately \$780,000 at CSU to over \$7.6 million at the University of Illinois, as shown in Exhibit 5-2. These expenditures included salary, which was 85 percent of the administrative expenditures.

- **Presidents.** Public universities generally had expenditures of between \$300,000 and \$450,000 for presidents - mostly for salary. Two universities had higher expenditures: University of Illinois at \$1.25 million (including nearly \$350,000 for housing shown in Exhibit 5-8), and ISU at over \$700,000 (including over \$250,000 for entertainment shown in Exhibit 5-15).
- **Chancellors.** The total expenditures by university chancellors ranged from approximately \$350,000 for SIUE to over \$630,000 for UIUC.

Exhibit 5-2 EXPENDITURES BY TOP ADMINISTRATORS Fiscal Year 2011		
1	2	3
Institution	Administrators	Total Amount
1. CSU	4	\$779,649
2. EIU	5	\$1,060,027
3. GSU	5	\$1,057,589
4. ISU	5	\$1,723,199
5. NEIU	5	\$930,688
6. NIU	12	\$2,474,787
<b>7. SIU – Total <sup>1</sup></b>	<b>18</b>	<b>\$3,773,503</b>
• SIU System Office	3	\$844,345
• SIUC	8	\$1,247,027
• SIUE	6	\$1,294,290
• SIU SOM	1	\$387,841
<b>8. U of I – Total <sup>1</sup></b>	<b>26</b>	<b>\$7,608,022</b>
• U of I Administration	6	\$2,281,239
• UIUC	6	\$2,065,981
• UIC	9	\$2,473,206
• UIS	5	\$787,596
9. WIU	6	\$1,489,736
<b>Total <sup>2</sup></b>	<b>86</b>	<b>\$20,897,201</b>
<u>Notes:</u>		
1 Rows shaded in <b>green</b> aggregate numbers for all campuses at SIU or U of I.		
2 Totals may not add due to rounding.		
Source: Illinois public university data.		

- **VP/VC.** The total expenditures for vice presidents/vice chancellors ranged from over \$183,000 at UIS to over \$1.75 million at NIU. UIC had the highest total expenditures for vice chancellors at \$1.4 million (includes more than one vice chancellor/vice president).
- **Provosts.** The total expenditures for provosts ranged from over \$150,000 for SIUC to nearly \$500,000 for SIUE, as shown in Exhibit 5-3.

Exhibit 5-3 EXPENDITURES BY POSITION FOR TOP ADMINISTRATORS Fiscal Year 2011					
1	2	3	4	5	6
Institution	President	Vice President	Chancellor	Vice Chancellor	Provost
1. CSU	\$304,053	\$305,072	n/a	n/a	\$170,525
2. EIU	\$325,836	\$734,191	n/a	n/a	n/a
3. GSU	\$324,435	\$513,450	n/a	n/a	\$219,704
4. ISU	\$706,700	\$748,286	n/a	n/a	\$268,213
5. NEIU	\$354,905	\$387,402	n/a	n/a	\$188,381
6. NIU	\$428,435	\$1,770,850	n/a	n/a	\$275,503
<b>7. SIU - Total <sup>1</sup></b>	<b>\$407,834</b>	<b>\$436,511</b>	<b>\$757,753</b>	<b>\$1,134,441</b>	<b>\$1,036,964</b>
• SIU System Office	\$407,834	\$436,511	n/a	n/a	n/a
• SIUC	n/a	n/a	\$405,031	\$685,346	\$156,650
• SIUE	n/a	n/a	\$352,722	\$449,095	\$492,473
• SIU School of Med.	n/a	n/a	n/a	n/a	\$387,841
<b>8. U of I - Total <sup>1</sup></b>	<b>\$1,245,316</b>	<b>\$1,035,924</b>	<b>\$1,643,176</b>	<b>\$2,764,074</b>	<b>\$919,533</b>
• U of I Administration	\$1,245,316	\$1,035,924	n/a	n/a	n/a
• UIUC	n/a	n/a	\$630,257	\$1,136,340	\$299,385
• UIC	n/a	n/a	\$569,554	\$1,444,471	\$459,181
• UIS	n/a	n/a	\$443,364	\$183,264	\$160,967
9. WIU	\$346,813	\$925,538	n/a	n/a	\$217,385
<b>Total <sup>2</sup></b>	<b>\$4,444,326</b>	<b>\$6,857,224</b>	<b>\$2,400,929</b>	<b>\$3,898,515</b>	<b>\$3,296,207</b>
<b>Notes:</b>					
<sup>1</sup> Rows shaded in <b>green</b> aggregate expenditures for all campuses at SIU or U of I.					
<sup>2</sup> Totals may not add due to rounding.					
Source: Illinois public university data analyzed by OAG.					

Exhibit 5-4 shows the administrative expenditures by position (i.e., president, vice president, chancellor, vice chancellor, and provost) and type, such as salary, retirement, housing, vehicles, etc.

Exhibit 5-4 ADMINISTRATIVE EXPENDITURES BY POSITION AND TYPE FOR ALL THE UNIVERSITIES Fiscal Year 2011						
1	2	3	4	5	6	7
Expenditure Type	President	Vice President	Chancellor	Vice Chancellor	Provost	Total Amount
1. Salary	\$2,931,929	\$6,294,811	\$1,798,963	\$3,666,883	\$3,042,064	\$17,734,651
2. Retirement	\$205,467	\$23,373	\$46,323	\$0	\$15,984	\$291,147
3. Housing	\$542,348	\$0	\$112,454	\$0	\$0	\$654,802
4. Vehicle	\$133,924	\$31,358	\$11,607	\$0	\$0	\$176,889
5. Memberships	\$1,537	\$3,340	\$1,619	\$288	\$180	\$6,963
6. Travel	\$42,784	\$117,320	\$61,916	\$100,341	\$52,398	\$374,758
7. Entertainment	\$471,350	\$112,417	\$364,278	\$111,696	\$94,981	\$1,154,722
8. Other	\$114,988	\$274,605	\$3,768	\$19,308	\$90,601	\$503,269
<b>Total</b>	<b>\$4,444,326</b>	<b>\$6,857,224</b>	<b>\$2,400,929</b>	<b>\$3,898,515</b>	<b>\$3,296,207</b>	<b>\$20,897,201</b>
<i>Totals may not add due to rounding.</i>						
Source: Illinois public university data analyzed by OAG.						

Exhibit 5-5 shows the expenditures by the top 86 administrators for the various types of expenses that we reviewed: salary, additional retirement, housing, vehicle, memberships, travel, entertainment, and other expenditures. Their total expenditures were nearly \$21 million in fiscal year 2011 with 85 percent being for salary (\$17.75 million), followed by \$1.15 million for entertainment, and \$2.0 million for all the remaining expenses combined.

Exhibit 5-5 ADMINISTRATIVE EXPENDITURES BY UNIVERSITY AND TYPE (All 86 Administrators Sampled) Fiscal Year 2011										
1	2	3	4	5	6	7	8	9	10	11
Institution	Positions	Salary	Retirement	Housing	Vehicle	Memberships	Travel	Entertainment	Other	Total <sup>3</sup>
1. CSU	4	\$725,008	\$0	\$20,568	\$26,411	\$0	\$6,989	\$0	\$673	\$779,649
2. EIU	5	\$939,674	\$0	\$32,289	\$3,317	URO <sup>1</sup>	\$20,825	\$61,860	\$2,063	\$1,060,027
3. GSU	5	\$925,775	\$68,757	\$35,000	\$8,133	\$3,945	\$14,205	\$1,774	\$0	\$1,057,589
4. ISU	5	\$1,341,232	\$36,044	\$16,687	\$3,144	URO <sup>1</sup>	\$20,199	\$302,974	\$2,921	\$1,723,199
5. NEIU	5	\$782,108	\$0	\$35,000	\$4,678	\$270	\$7,855	\$54,518	\$46,259	\$930,688
6. NIU	12	\$2,334,813	\$84,958	\$12,359	\$2,051	\$60	\$28,377	\$790	\$11,379	\$2,474,787
<b>7. SIU - Total <sup>2</sup></b>	<b>18</b>	<b>\$3,448,727</b>	<b>\$101,389</b>	<b>\$82,504</b>	<b>\$12,781</b>	<b>\$0</b>	<b>\$74,522</b>	<b>\$10,925</b>	<b>\$42,655</b>	<b>\$3,773,503</b>
• SIU System	3	\$736,148	\$55,066	\$27,500	\$7,957	\$0	\$15,754	\$0	\$1,920	\$844,345
• SIUC	8	\$1,158,312	\$19,600	\$27,500	\$1,787	\$0	\$34,588	\$1,541	\$3,698	\$1,247,027
• SIUE	6	\$1,169,667	\$26,723	\$27,504	\$3,037	URO <sup>1</sup>	\$21,243	\$9,384	\$36,732	\$1,294,290
• SIU SOM	1	\$384,600	\$0	\$0	\$0	URO <sup>1</sup>	\$2,936	\$0	\$305	\$387,841
<b>8. U of I - Total<sup>2</sup></b>	<b>26</b>	<b>\$6,116,548</b>	<b>\$0</b>	<b>\$407,278</b>	<b>\$98,458</b>	<b>\$2,383</b>	<b>\$170,213</b>	<b>\$679,546</b>	<b>\$133,596</b>	<b>\$7,608,022</b>
• U of I Admin	6	\$1,600,338	\$0	\$349,828	\$91,675	\$477	\$35,754	\$140,773	\$62,394	\$2,281,239
• UIUC	6	\$1,693,465	\$0	\$0	\$0	\$500	\$75,995	\$283,229	\$12,793	\$2,065,981
• UIC	9	\$2,140,126	\$0	\$53,450	\$6,783	\$871	\$19,180	\$201,489	\$51,307	\$2,473,206
• UIS	5	\$682,620	\$0	\$4,000	\$0	\$536	\$39,283	\$54,055	\$7,101	\$787,596
9. WIU	6	\$1,120,766	\$0	\$13,117	\$17,915	\$305	\$31,573	\$42,335	\$263,725	\$1,489,736
<b>Total <sup>3</sup></b>	<b>86</b>	<b>\$17,734,651</b>	<b>\$291,147</b>	<b>\$654,802</b>	<b>\$176,889</b>	<b>\$6,963</b>	<b>\$374,758</b>	<b>\$1,154,722</b>	<b>\$503,269</b>	<b>\$20,897,201</b>

**Notes:**  
<sup>1</sup> URO means it was paid by a University Related Organization.  
<sup>2</sup> Rows shaded in green aggregate expenditures for all campuses at SIU or U of I.  
<sup>3</sup> Totals may not add due to rounding.

Source: Illinois public university data.

## 1. Salary

In fiscal year 2011, the nine Illinois public universities paid a total salary of approximately \$17.75 million to the 86 administrators sampled, as shown in Exhibit 5-6. Salary included base salary plus any additional compensation, such as for additional responsibilities.

- The University of Illinois reported paying the most to its administrators at over \$6.1 million.
- SIU paid the second most to its administrators at over \$3.4 million.
- The highest amount paid to an administrator was by the University of Illinois which paid \$620,000 to its president.

Exhibit 5-6 SALARIES OF TOP ADMINISTRATORS Fiscal Year 2011		
Institution	Positions	Total Amount
1. CSU	4	\$725,008
2. EIU	5	\$939,674
3. GSU	5	\$925,775
4. ISU	5	\$1,341,232
5. NEIU	5	\$782,108
6. NIU	12	\$2,334,813
<b>7. SIU – Total <sup>1</sup></b>	<b>18</b>	<b>\$3,448,727</b>
• SIUC	8	\$1,158,312
• SIUE	6	\$1,169,667
• SIU School of Medicine	1	\$384,600
• SIU System Office	3	\$736,148
<b>8. U of I – Total <sup>1</sup></b>	<b>26</b>	<b>\$6,116,548</b>
• UIUC	6	\$1,693,465
• UIC	9	\$2,140,126
• UIS	5	\$682,620
• U of I Administration	6	\$1,600,338
9. WIU	6	\$1,120,766
<b>Total <sup>2</sup></b>	<b>86</b>	<b>\$17,734,651</b>
Notes:		
<sup>1</sup> Rows shaded in <b>green</b> aggregate expenditures for all campuses at SIU or U of I.		
<sup>2</sup> Totals may not add due to rounding.		
Source: Illinois public university data.		

## 2. Additional Retirement Benefits

In fiscal year 2011, the nine Illinois public universities paid **additional** retirement benefits of over \$290,000 to eight administrators sampled, as shown in Exhibit 5-7. These retirement benefits were in addition to the normal retirement benefits provided through the State Universities Retirement System (SURS). We requested universities to include the following expenditures: deferred compensation, annuities, or any payments made by the university on behalf of the administrator.

- SIU paid over \$100,000 in additional retirement benefits to three administrators. This included \$55,000 for an annuity for the President in lieu of contributions to SURS.
- NIU paid nearly \$85,000 to its president for additional retirement benefits beyond SURS (who made his own contributions to SURS).

Exhibit 5-7 ADDITIONAL RETIREMENT BENEFITS FOR TOP ADMINISTRATORS Fiscal Year 2011		
Institution	Positions	Total Amount
1. CSU	0	\$0
2. EIU	0	\$0
3. GSU	3	\$68,757
4. ISU	1	\$36,044
5. NEIU	0	\$0
6. NIU	1	\$84,958
<b>7. SIU - Total <sup>1</sup></b>	<b>3</b>	<b>\$101,389</b>
• SIU System Office	1	\$55,066
• SIUC	1	\$19,600
• SIUE	1	\$26,723
• SIU School of Medicine	0	\$0
<b>8. U of I - Total <sup>1</sup></b>	<b>0</b>	<b>\$0</b>
• U of I Administration	0	\$0
• UIUC	0	\$0
• UIC	0	\$0
• UIS	0	\$0
9. WIU	0	\$0
<b>Total <sup>2</sup></b>	<b>8</b>	<b>\$291,147</b>
Notes:		
<sup>1</sup> Rows shaded in <b>green</b> aggregate expenditures for all campuses at SIU or U of I.		
<sup>2</sup> Totals may not add due to rounding.		
Source: Illinois public university data.		



### 3. Housing

In fiscal year 2011, the nine Illinois public universities provided either a university residence or a housing allowance to nine presidents and four chancellors at a cost of over \$650,000: \$466,009 for university residences plus \$188,793 for housing allowances, as shown in Exhibit 5-8.

We requested universities to provide operational expenses for maintaining an official university residence or providing a housing allowance which could cover the cost of hosting university events.

Housing allowances were provided in lieu of an official university residence. GSU and NEIU paid the highest housing allowance of \$35,000 to their university presidents.

The University of Illinois reported spending over \$400,000 of \$650,000 for all the housing expenditures by the nine universities, including \$350,000 for the President’s house in Urbana and condominium in the Chicago area (UIUC Chancellor was an interim Chancellor in fiscal year 2011 and did not have a residence):

Exhibit 5-8 HOUSING EXPENSES FOR TOP ADMINISTRATORS Fiscal Year 2011			
Institution	Posi- tions	Resi- dence	Allow- ance
1. CSU	1	\$20,568	\$0
2. EIU	1	\$0	\$32,289
3. GSU	1	\$0	\$35,000
4. ISU	1	\$16,687	\$0
5. NEIU	1	\$0	\$35,000
6. NIU	1	\$12,359	\$0
<b>7. SIU - Total <sup>1</sup></b>	<b>3</b>	<b>\$0</b>	<b>\$82,504</b>
• SIU System Office	1	\$0	\$27,500
• SIUC	1	\$0	\$27,500
• SIUE	1	\$0	\$27,504
• SIU School of Med	0	\$0	\$0
<b>8. U of I - Total <sup>1</sup></b>	<b>3</b>	<b>\$403,278</b>	<b>\$4,000</b>
• U of I Admin	1	\$349,828	\$0
• UIUC	0	\$0	\$0
• UIC	1	\$53,450	\$0
• UIS	1	\$0	\$4,000
9. WIU	1	\$13,117	\$0
<b>Total <sup>2</sup></b>	<b>13</b>	<b>\$466,009</b>	<b>\$188,793</b>
Notes:			
<sup>1</sup> Rows shaded in <b>green</b> aggregate expenditures for all campuses at SIU or U of I.			
<sup>2</sup> Totals may not add due to rounding.			
Source: Illinois public university data.			

- President’s House Staff ..... \$131,567
- President’s House Building Maintenance ..... \$61,957
- President’s House Grounds ..... \$59,478
- President’s House Utilities ..... \$38,108
- President’s House – R&R Projects..... \$17,031
- President’s House Other (supplies, insurance, etc.) ..... \$9,226
- President’s House Building Operations ..... \$3,556
- President’s House Phone Lines ..... \$2,656
- President’s Condominium Maintenance Assessment Fee ..... \$24,505
- President’s Condominium Utilities ..... \$1,421
- President’s Condominium Maintenance ..... \$323

#### 4. Vehicles

In fiscal year 2011, the nine Illinois public universities provided vehicles to 18 administrators in our sample at a cost of over \$175,000, as shown in Exhibit 5-9. We requested universities to include any operational expenditures for individually assigned vehicles, such as fuel, servicing, repairs, maintenance, insurance, etc., including the salary of a hired driver for CSU (\$8,480) and the University of Illinois (\$52,840). In addition to the salary of the driver, the University of Illinois President listed an expense of \$5,200 for *UIC Motor Pool – driver/vehicle rental expenses*.

- The University of Illinois had the most vehicles (5) whose total expenditure was reported at nearly \$98,500 in fiscal year 2011. The University’s administrative office had most of the vehicles (4) and their total annual expenditure was reported at over \$91,500.
- CSU reported the second highest expenditure for its vehicle for the President at nearly \$26,500.

Exhibit 5-9 VEHICLES FOR TOP ADMINISTRATORS Fiscal Year 2011		
Institution	Positions	Total Amount
1. CSU	1	\$26,411
2. EIU	1	\$3,317
3. GSU	1	\$8,133
4. ISU	1	\$3,144
5. NEIU	1	\$4,678
6. NIU	2	\$2,051
<b>7. SIU - Total <sup>1</sup></b>	<b>4</b>	<b>\$12,781</b>
• SIU System Office	1	\$7,957
• SIUC	1	\$1,787
• SIUE <sup>2</sup>	2	\$3,037
• SIU SOM	0	\$0
<b>8. U of I - Total <sup>1</sup></b>	<b>5</b>	<b>\$98,458</b>
• U of I Administration	4	\$91,675
• UIUC	0	\$0
• UIC	1	\$6,783
• UIS	0	\$0
9. WIU	2	\$17,915
<b>Total <sup>3</sup></b>	<b>18</b>	<b>\$176,889</b>
Notes:		
<sup>1</sup> Rows shaded in <b>green</b> aggregate expenditures for all campuses at SIU or U of I.		
<sup>2</sup> One of the SIU vehicles is paid by a URO.		
<sup>3</sup> Totals may not add due to rounding.		
Source: Illinois public university data.		

## 5. Memberships

In fiscal year 2011, the nine Illinois public universities provided 26 administrators in our sample with memberships totaling nearly \$7,000, as shown in Exhibit 5-10. We requested expenditures on membership fees related to clubs, civic organizations, associations, etc. For some universities (e.g., EIU, ISU, SIU) these expenses were paid by a University Related Organization which were not within the scope of the audit.

- GSU paid nearly \$4,000 for memberships which were for organizations such as The Chicago Network, the National Association of College and University Attorneys, and the Illinois Chamber of Commerce.
- The University of Illinois paid nearly \$2,400 for memberships, such as for the Champaign Center Partnership, Royal Society of Medicine, a Country Club, Organization of American Historians, American Historical Association, etc.

Exhibit 5-10 MEMBERSHIPS FOR TOP ADMINISTRATORS Fiscal Year 2011		
Institution	Positions	Total Amount
1. CSU	0	\$0
2. EIU	1	Paid by URO
3. GSU	3	\$3,945
4. ISU	1	Paid by URO
5. NEIU	1	\$270
6. NIU <sup>1</sup>	2	\$60
<b>7. SIU - Total <sup>2</sup></b>	<b>3</b>	<b>\$0</b>
• SIU System Office	0	\$0
• SIUC	0	\$0
• SIUE	2	Paid by URO
• SIU School of Medicine	1	Paid by URO
<b>8. U of I - Total <sup>2</sup></b>	<b>13</b>	<b>\$2,383</b>
• U of I Administration <sup>3</sup>	4	\$477
• UIUC	1	\$500
• UIC	3	\$871
• UIS <sup>4</sup>	5	\$536
9. WIU	2	\$305
<b>Total <sup>5</sup></b>	<b>26</b>	<b>\$6,963</b>
<b>Notes:</b>		
<sup>1</sup> One NIU administrator had membership paid by a URO.		
<sup>2</sup> Rows shaded in <b>green</b> aggregate expenditures for all campuses at SIU or U of I.		
<sup>3</sup> Three U of I positions had memberships paid by a URO.		
<sup>4</sup> Two UIS positions had memberships paid by a URO.		
<sup>5</sup> Totals may not add due to rounding.		
Source: Illinois public university data.		

**6. Travel**

In fiscal year 2011, the nine Illinois public universities paid for the travel of 76 administrators sampled, as shown in Exhibit 5-11. We requested universities to provide travel expenses that included transportation, mileage reimbursements, lodging, meals, conference registration fees, and all other expenses related to travel.

- The University of Illinois spent \$170,000 for travel by 22 administrators. As listed below, five administrators’ travel expenses exceeded \$10,000.
- SIU spent nearly \$75,000 for travel by 15 administrators. As listed below, three administrators’ travel expenses exceeded \$10,000.

A total of 10 individual administrators had travel expenses that were over \$10,000:

1. UIUC.....	Chancellor.....	\$25,200
2. UIS.....	Vice Chancellor.....	\$22,762
3. UIUC.....	Vice Chancellor.....	\$21,904
4. SIUC.....	Chancellor.....	\$19,544
5. UIUC.....	Vice Chancellor.....	\$14,174
6. ISU.....	President.....	\$12,659
7. U of I Administration.....	Vice President.....	\$12,433
8. SIU System Office.....	Vice President.....	\$10,919
9. SIUC.....	Vice Chancellor.....	\$10,917
10. EIU.....	Vice President.....	\$10,516

Auditors followed up on **single** expenditures of at least \$2,000 that were reported by the universities. There may have also been other expenses associated with these trips that were reported separately (e.g., the SIUC Chancellor’s trip to Boston, listed as #8 in Exhibit 5-12), such as for airfare, hotels, and taxis. The list does not include multiple trips which added to \$2,000 and more, for example:

- A University of Illinois vice president had expenses of \$9,285 on “*Illini Union Guest Room – Urbana*” over the course of the fiscal year.

Exhibit 5-11 TRAVEL BY TOP ADMINISTRATORS Fiscal Year 2011		
Institution	Positions	Total Amount
1. CSU	4	\$6,989
2. EIU	4	\$20,825
3. GSU	5	\$14,205
4. ISU	5	\$20,199
5. NEIU	4	\$7,855
6. NIU <sup>1</sup>	11	\$28,377
<b>7. SIU - Total <sup>2</sup></b>	<b>15</b>	<b>\$74,522</b>
• SIU System Office	3	\$15,754
• SIUC <sup>1</sup>	6	\$34,588
• SIUE	5	\$21,243
• SIU School of Medicine	1	\$2,936
<b>8. U of I - Total <sup>2</sup></b>	<b>22</b>	<b>\$170,213</b>
• U of I Administration	5	\$35,754
• UIUC	5	\$75,995
• UIC	7	\$19,180
• UIS	5	\$39,283
9. WIU	6	\$31,573
<b>Total <sup>3</sup></b>	<b>76</b>	<b>\$374,758</b>
Notes:		
<sup>1</sup> Travel for one of the NIU vice presidents and one of the SIU vice chancellors was paid by a URO.		
<sup>2</sup> Rows shaded in green aggregate expenditures for all campuses at SIU or University of Illinois.		
<sup>3</sup> Totals may not add due to rounding.		
Source: Illinois public university data.		

- A University of Illinois vice president traveled between Chicago and Urbana and his travel expenses totaled approximately \$7,000 during fiscal year 2011 (not including vehicle expenses). He stayed a total of 86 nights in Urbana.
- A UIS Vice Chancellor had expenses of over \$22,000 for various trips to Asia during fiscal year 2011 but only two **single** expenses provided were over \$2,000 and are, therefore, shown in Exhibit 5-12:

1. China and Vietnam Recruiting Trip .....	7/7/2010 .....	\$7,750
2. Data Usage – for email in China .....	8/17/2010 .....	\$272
3. Recruiting Trip – Singapore.....	9/14/2010 .....	\$285
4. Recruiting Trip – Singapore.....	9/17/2010 .....	\$1,809
5. Recruiting Trip – Singapore.....	9/18/2010 .....	\$100
6. Singapore and Mongolia recruiting.....	11/8/2010 .....	\$1,077
7. Recruiting Trip – Singapore.....	3/28/2011 .....	\$1,685
8. Recruiting Trip – Singapore.....	3/28/2011 .....	\$676
9. Advance for Singapore Trip.....	4/5/2011 .....	\$500
10. Recruiting Trip – Singapore.....	5/13/2011 .....	\$635
11. Recruiting Trip – Singapore.....	5/13/2011 .....	\$1,697
12. Singapore – Finalize agreement .....	5/27/2011 .....	\$781
13. Recruiting Trip – Singapore, commenced in FY11 .....	7/29/2011 .....	\$5,043
		<b>\$22,310</b>

Exhibit 5-12 INDIVIDUAL TRAVEL EXPENSES OVER \$2,000 BY TOP ADMINISTRATORS Fiscal Year 2011			
Institution	Title	Description	Amount
1. UIS	Vice Chancellor	China and Vietnam Recruiting Trip	\$7,750
2. UIS	Vice Chancellor	Recruiting Trip – Singapore	\$5,043
3. UIUC	Vice Chancellor	India--Conference on Computing Science for Science Discovery Innovation	\$4,763
4. UIUC	Vice Chancellor	India-met with Indian leaders and agricultural leaders	\$4,203
5. SIUC	Vice Chancellor	Airfare to Beijing, China for meeting with delegations from 3 universities in China	\$4,083
6. SIUC	Chancellor	Reimbursement for spousal travel to Taiwan for visit with University administrators	\$3,846
7. UIUC	Chancellor	Air charter from New Delhi, India to Pantnagar, India on October 6, 2010 for 1-day round trip for Chancellor Robert Easter and University of Illinois delegation	\$3,167
8. SIUC	Chancellor	Reimbursement for partial registration for Harvard Seminar	\$2,798
9. UIUC	Chancellor	India - lodging, meals, reception	\$2,688
10. UIC	Provost	France - Keynote speaker at the 6th International Symposium on Turbo Codes and Interactive Information Processing	\$2,577
11. UIUC	Vice Chancellor	Travel to India – meet with the founder of INFOSYS	\$2,513
12. ISU	President	Airfare to Oslo Norway - Council of Europe Meeting	\$2,512
13. UIS	Provost	Travel reimbursement for attending annual COPLAC conference in Alberta, Canada	\$2,216
14. SIUE	Vice Chancellor	Donor Cultivation/Basketball Tournament in Ft. Myers, FL	\$2,139
15. NIU	Provost	Meetings in Orlando, FL and Washington, D.C.	\$2,081
16. UIUC	Vice Chancellor	Sweden – KTH-Illinois Symposium Phase II in Stockholm	\$2,067
<b>Total</b>			<b>\$54,443</b>
<i>Total may not add due to rounding</i>			
<i>There may have also been other expenses associated with these trips, such as airfare, hotels, and taxis.</i>			
Source: Illinois public university data analyzed by OAG.			

Senior level university administrators traveled across the country for various conferences. However, sometimes administrators traveled to foreign countries or to other states for reasons other than attending conferences, as shown in Exhibit 5-13.

Exhibit 5-13 FOREIGN COUNTRY AND NON-CONFERENCE DESTINATIONS Fiscal Year 2011				
University	Title	Destination	Reason	Amount
1. UIS	Vice Chancellor	Singapore/China/ Mongolia/Vietnam	Recruiting trips (multiple trips)	\$22,309
2. UIUC	Chancellor	India	Visit by a delegation from the UIUC College of Agricultural, Consumer and Environmental Sciences	\$9,016
3. UIUC	Vice Chancellor	India	Advance work for Chancellor's trip, meet with founder of INFOSYS; Conference on Computing Science for Science Discovery Innovation	\$7,703
4. SIUC	Vice Chancellor	China (2 trips)	Meeting with delegations from 3 Chinese universities	\$6,108
5. UIUC	Vice Chancellor	India	Met with Indian leaders and agricultural leaders Re: Institute	\$4,509
6. SIUC	Chancellor	Taiwan	Visit Chung Yuan Christian University	\$4,344
7. UIUC	Vice Chancellor	Washington, DC	Multiple trips: • Council on Competitiveness Re: US/Brazil Initiatives • U of I accepting 1 <sup>st</sup> annual Walter Prize • Represent U of I at BIO 2011	\$4,012
8. ISU	President	China	Conference with sister university in Shanghai, China	\$3,027
9. UIC	Provost	France	Keynote speaker at the 6th International Symposium on Turbo Codes and Interative Information Processing	\$2,577
10. ISU	President	Oslo, Norway	Council of Europe Meeting	\$2,512
11. SIUE	Vice Chancellor	Ft. Myers, FL	Donor Cultivation/Women's Basketball Tournament	\$2,139
12. UIUC	Vice Chancellor	Sweden	KTH-Illinois Symposium Phase II	\$2,067
13. U of I Admin	President	Houston, TX	Attended the Texas Bowl and various events as a member of the Official Bowl Party	\$2,006
14. UIUC	Vice Chancellor	Brazil	Meet with potential research collaborators, and begin establishing research projects in target regions in Brazil as part of the mission of the ADM Institute.	\$1,834
15. SIUC	Chancellor	Coronado, CA	Attend military commencement in California	\$1,707
16. UIUC	Chancellor	Hong Kong & Taiwan	Development activities/World Technopolis Assoc. Presidents Forum	\$1,488
17. SIUC	Vice Chancellor	Washington, DC	Deliver commencement speech; meeting at embassy	\$1,463

Exhibit 5-13 FOREIGN COUNTRY AND NON-CONFERENCE DESTINATIONS Fiscal Year 2011				
University	Title	Destination	Reason	Amount
18. NIU	Vice President	Washington, DC	NIU Day on Capitol Hill	\$1,345
19. UIUC	Chancellor	Beijing, China	Visit multiple universities; development activities	\$1,223
20. WIU	Vice President	Phoenix, AZ	Alumni cultivation and stewardship visits	\$1,209
21. ISU	President	Los Angeles, CA	Donor Event	\$1,047
22. U of I Admin	President	Washington, DC and Hyannis, MA	Attend the following: SHAFR 2011 Conference; meetings on Capitol Hill; Paul A. Douglas Award for Ethics in Government Ceremony; the RFK Compass Conference	\$966
23. UIUC	Chancellor	San Jose, CA	Development event	\$960
24. UIUC	Vice Chancellor	Los Angeles, CA	Keck Center visit	\$934
25. SIUE	Chancellor	Las Vegas, NV	Attend SIUE Women's Softball Invitational Tournament	\$895
26. EIU	Vice President	Not stated with data provided	Donor Cultivation	\$881
27. UIUC	Chancellor	San Francisco, CA	University of Illinois Foundation's (UIF) Board Meeting	\$880
28. UIUC	Provost	Tulsa, OK	Meet with tribal Chiefs from the Peoria, Miami, Shawnee and Eastern Shawnee Tribes	\$829
29. U of I Admin	President	San Francisco, CA	Attend UIF Board Meeting	\$825
30. EIU	Vice President	Not stated with data provided	Alumni Event	\$780
31. UIUC	Chancellor	Naples, FL	UIF Board Meeting	\$756
32. EIU	Vice President	Not stated with data provided	Legislative/Donor visits	\$753
33. EIU	Vice President	Not stated with data provided	Donor Cultivation	\$664
34. WIU	Vice President	Memphis, TN	Alumni events	\$637
35. NIU	Vice President	San Diego, CA	Book research meeting	\$628
36. NIU	Senior/Executive Vice President	Boise, ID	Attend football Humanitarian Bowl	\$586
37. ISU	President	New Orleans, LA	Alumni Event	\$572
38. ISU	President	Washington, DC	Meetings with legislators (multiple trips)	\$538
39. WIU	Vice President	New York, NY	Alumni visits	\$523
40. GSU	Provost	China	Travel to Guangzhou University in China for exchange program	\$501
41. UIS	Chancellor	Springfield, MO	Signing ceremony of articulation agreement between UIS and Ozarks Tech Comm. College	\$494
42. WIU	Vice President	Eads, TN	Donor visit	\$482
43. GSU	Provost	Troy, MI	Met with Kreskie Foundation	\$474
44. ISU	Provost	Washington, DC	Not stated with data provided	\$453
45. GSU	Exec Vice President	Not stated with data provided	Traveled to National Table Tennis Tournament with GSU's team	\$420
46. NIU	Vice President	Detroit, MI	Attend MAC Football Championship game	\$415

Exhibit 5-13 FOREIGN COUNTRY AND NON-CONFERENCE DESTINATIONS Fiscal Year 2011				
University	Title	Destination	Reason	Amount
47. WIU	Vice President	Springfield, MO	Attend WIU vs. Missouri State Football game	\$405
48. WIU	Vice President	Missouri	Alumni event and visits	\$394
49. ISU	President	Phoenix, AZ	Donor Event	\$391
50. U of I Admin	Vice President	Washington, DC	Met with Lewis-Burke firm	\$387
51. WIU	Vice President	Ames, IA	Travel with softball team	\$359
52. U of I Admin	Vice President	Washington, DC	Attended UIAA reception and dinner	\$323
53. U of I Admin	President	Washington, DC	Attended UIAA reception and dinner	\$271
54. WIU	Vice President	Iowa	Two trips to Iowa to meet with alumni and donors	\$262
55. ISU	President	Ft. Myers, FL	Donor Event	\$252
56. UIC	Vice Chancellor	Houston, TX	2011 NCAA Men's Basketball Final Four program and activities	\$227
57. EIU	Vice President	Not stated with data provided	Represent at football game	\$221
58. EIU	Vice President	Not stated with data provided	Represent at football game	\$212
59. UIUC	Chancellor	Phoenix, AZ	Development activities	\$194
60. NIU	Provost	Detroit, MI	Attend MAC Football Championship game	\$187
61. UIS	Vice Chancellor	Springfield, MO	Ozark Tech College	\$178
62. UIC	Vice Chancellor	Seattle, WA	Gilead KOL meeting	\$154
63. ISU	President	Detroit, MI	State Farm speaking event	\$148
64. UIUC	Chancellor	Mexico	International Programs and Studies Administration	\$142
65. SIUE	Chancellor	Murray, KY	Attend men's and women's basketball games at Murray State University	\$131
66. EIU	Vice President	Not stated with data provided	Alumni Event	\$124
67. EIU	Vice President	Not stated with data provided	Represent at football game	\$117
68. WIU	Provost	Memphis, TN	Alumni Event	\$117
69. WIU	Provost	Not stated with data provided	Attend Black Alumni event	\$88
70. WIU	Vice President	Iowa	Visit students at first Camp Leatherneck in Blue Grass, IA	\$81
71. NIU	Vice President	San Diego, CA	Development/fund-raising meeting at San Diego State University	\$70
72. WIU	Vice President	Las Vegas, NV	Travel with women's basketball team	\$56
73. ISU	Vice President	Washington, DC	Not stated with data provided	\$51
74. EIU	Vice President	Not stated with data provided	Represent at football game	\$50
<b>Total</b>				<b>\$106,083</b>
<p><i>Only trips with expenses of at least \$50 were included.</i>                      Source: Illinois public university data analyzed by OAG.</p>				



## 7. Entertainment

In fiscal year 2011, the nine Illinois public universities had 53 administrators in our sample whose entertainment expenses totaled approximately \$1.15 million, as shown in Exhibit 5-14. We requested all expenses related to hosting university events at the university or at private facilities/residences, such as catering, meals, party supplies, flowers, tickets provided by the university, etc.

- The University of Illinois spent nearly \$680,000 for entertainment.
- ISU spent over \$300,000 for entertainment during fiscal year 2011. ISU said the amount of expenses reported varies between universities as some, like ISU, account for it centrally within senior administrative departments while others account for it in a decentralized manner throughout various departments.

We reviewed administrative expenses over \$10,000 for entertainment. There were 18 administrators who had entertainment expenses of over \$10,000. Most of these were for catering/meals or for sporting events, such as tickets or box seats for football, as shown in Exhibit 5-15.

Exhibit 5-14 ENTERTAINMENT EXPENDITURES FOR TOP ADMINISTRATORS Fiscal Year 2011		
Institution	Positions	Total Amount
1. CSU	0	\$0
2. EIU	2	\$61,860
3. GSU	1	\$1,774
4. ISU	5	\$302,974
5. NEIU	3	\$54,518
6. NIU <sup>1</sup>	7	\$790
<b>7. SIU - Total <sup>2</sup></b>	<b>3</b>	<b>\$10,925</b>
• SIU System Office <sup>3</sup>	0	\$0
• SIUC	1	\$1,541
• SIUE <sup>1</sup>	2	\$9,384
• SIU School of Medicine	0	\$0
<b>8. U of I - Total <sup>2</sup></b>	<b>26</b>	<b>\$679,546</b>
• U of I Administration <sup>1</sup>	6	\$140,773
• UIUC	6	\$283,229
• UIC	9	\$201,489
• UIS	5	\$54,055
9. WIU <sup>1</sup>	6	\$42,335
<b>Total <sup>4</sup></b>	<b>53</b>	<b>\$1,154,722</b>
<b>Notes:</b>		
<sup>1</sup> Entertainment for two administrators was paid by a URO.		
<sup>2</sup> Rows shaded in <b>green</b> aggregate expenditures for all campuses at SIU or U of I.		
<sup>3</sup> SIU Administration said there were no events hosted at the President's residence in FY 2011.		
<sup>4</sup> Totals may not add due to rounding.		
Source: Illinois public university data.		

- ISU President spent over \$266,000 for catering/meals, athletic tickets, event set-up and clean-up, etc.
- The UIUC Chancellor spent nearly \$250,000 for tickets, football suites/seats, events, marketing, etc.
- The University of Illinois President spent \$140,000 for catering, tickets, flowers, and debt service funding for football suites.

- The UIC Chancellor spent over \$75,000 for catering, meals, flowers, musical services, and tickets.

Exhibit 5-15 ENTERTAINMENT EXPENDITURES ABOVE \$10,000 FOR TOP ADMINISTRATORS Fiscal Year 2011			
1	2	3	4
University	Title	Description	Amount
EIU	1. Vice President	Fundraising events; donor cultivation	\$52,299
ISU	2. President	Catering/meals; athletic tickets; set-up & clean-up of events; rentals; printing	\$266,246
	3. Vice President and Provost	Catering/meals	\$10,648
	4. Vice President	Catering/meals; water service	\$17,521
NEIU	5. President	Meals; university receptions; faculty/staff holiday party	\$49,102
U of I Admin	6. President	Events (catering, floral, invitations, photography, etc.); basketball tickets; debt service funding for football suite	\$139,757
UIC	7. Chancellor	Catering; meals; floral; musical services; tickets	\$76,364
	8. Provost	Dinner, campus-wide employee luncheon	\$36,841
	9. Vice Chancellor	Campus-wide employee luncheon; basketball tickets	\$21,197
	10. Vice Chancellor	Meals; receptions; campus-wide employee luncheon	\$20,963
	11. Provost	Meals; receptions; awards; musical services	\$16,831
	12. Vice Chancellor	Meals; campus-wide employee luncheon	\$15,134
UIS	13. Chancellor	Receptions; awards; meetings	\$21,734
	14. Provost	Receptions; tickets; rental fees	\$13,136
UIUC	15. Chancellor	Tickets; marketing materials; events; football suites; meals	\$249,557
	16. Vice Chancellor	Holiday party; innovation summit; meals	\$25,397
WIU	17. Vice President	Meals; balloons for President's tent at football games; refreshments for President's box at football games; football tickets for guests	\$15,837
	18. Vice President	Catering/meals; refreshments for receptions/meetings; soda to give away during move-in weekend	\$13,793
<b>Total</b>			<b>\$1,062,357</b>
Source: Illinois public university data analyzed by OAG.			

We also reviewed individual entertainment expenditures (e.g., fundraising, catering, holiday party) over \$10,000 for the administrators. Ten administrators had expenses over \$10,000 for such individual expenditures, as shown in Exhibit 5-16.

- The UIUC Chancellor spent \$160,000 on football seats and suites.
  - Also, the University of Illinois President spent \$120,000 for debt service funding for a football suite and \$19,000 for catering, flowers, invitations, photography, etc. We asked the University to explain about the debt service funding and the University replied that it was for football seats provided to the trustees: *“The President's Office debt service payment in FY11 of \$120,543 was*

*paid as part of an agreement in recognition of the seats provided to the Board of Trustees to promote the advancement of the University.”*

- The UIC Chancellor spent \$11,000 for rooms for co-hosting an event with the Chicago Public Library Foundation.
- The ISU President spent \$123,000 for catering/meals in fiscal year 2011. He also spent over \$45,000 for athletic tickets to host guests, \$29,000 for rentals and party supplies, \$26,000 for printing, and \$19,000 for clean-up of events.
- The EIU Vice President spent \$47,000 for fundraising.
- The NEIU President spent \$13,000 for a faculty/staff holiday party.

Exhibit 5-16 INDIVIDUAL ENTERTAINMENT EXPENDITURES ABOVE \$10,000 FOR TOP ADMINISTRATORS Fiscal Year 2011			
1	2	3	4
University	Title	Description	Amount
1. EIU	Vice President	• Fundraising Campaign Kick-off	\$47,005
2. ISU	President	• Catering/meals for the entire fiscal year 2011	\$123,347
		• Athletic tickets to host guests for the entire fiscal year	\$45,601
		• Rentals & miscellaneous party supplies, entire fiscal year	\$29,295
		• Printing, entire fiscal year	\$26,227
		• Clean up for events for entire fiscal year	\$19,230
		• Facility Maintenance, set-up & tear down for entire fiscal year	\$11,067
3. NEIU	President	• Faculty/Staff holiday party	\$12,971
4. U of I Admin	President	• Football Suite – debt service funding	\$120,543
		• Events (catering, floral, invitations, photography, etc.)	\$19,014
5. UIC	Provost	• Campus Wide Employee Recognition event and Retirement Luncheon	\$36,841
	Vice Chancellor	• Campus Wide Employee Recognition event and Retirement Luncheon	\$14,926
	Vice Chancellor	• Campus Wide Employee Recognition event and Retirement Luncheon	\$14,926
	Chancellor	• Rooms for UIC which co-hosted Chicago Public Library Foundation event	\$11,000
6. UIUC	Chancellor	• Football suites – Touchdown suites <sup>1</sup>	\$97,998
		• Football suites – 77 Club seats & Colonnade Club seats <sup>2</sup>	\$64,188
	Vice Chancellor	• Innovation Summit (2 breakfasts, lunch and snack for over 350 attendees)	\$11,031
<b>Total</b>			<b>\$705,210</b>
<b>Notes:</b>			
<sup>1</sup> Touchdown suites “. . . ensure that every suite is on top of the action with a tremendous view of the entire playing field. These state-of-the-art suites seamlessly combine the comfort and class that Illini fans desire with the pageantry and thrill of Illinois football.” <a href="http://www.athletics.illinois.edu/premiumseating/seating/suites.htm">http://www.athletics.illinois.edu/premiumseating/seating/suites.htm</a>			
<sup>2</sup> 77 Club seats and Colonnade Club seats are also premium seats at the University of Illinois Memorial Stadium.			
Source: Illinois public university data analyzed by OAG.			

### 8. Other Expenditures

In fiscal year 2011, the nine Illinois public universities spent approximately \$500,000 on other benefits provided to 46 administrators in our sample. These included expenses such as payouts for unused leave time (\$385,000), bonus (\$45,000 to the University of Illinois President), cell phones (\$25,000), moving expenses (\$22,000), and additional life insurance (\$3,000), as shown in Exhibit 5-17.

Exhibit 5-17 OTHER BENEFITS PROVIDED TO TOP ADMINISTRATORS Fiscal Year 2011			
1	2	3	4
Institution	Positions	Amount	Benefits (over \$10,000 specified)
1. CSU	2	\$673	Reimbursement for meetings; iPad keyboard.
2. EIU	3	\$2,063	Cell phone; meeting candidate.
3. GSU	0	\$0	
4. ISU	1	\$2,921	Life insurance pursuant to his contract.
5. NEIU	2	\$46,259	Vacation leave payout (\$45,794); cell phone.
6. NIU <sup>1</sup>	4	\$11,379	Moving expenses (\$10,519); iPad case; pre-employment travel.
<b>7. SIU - Total <sup>2</sup></b>	<b>15</b>	<b>\$42,655</b>	
• SIU System Office	2	\$1,920	Cell phone.
• SIUC	6	\$3,698	Cell phone.
• SIUE	6	\$36,732	Vacation and sick leave payout (\$32,463); cell phone; internet service for Chancellor's home.
• SIU SOM	1	\$305	Illinois Medical License renewal.
<b>8. U of I - Total <sup>2</sup></b>	<b>14</b>	<b>\$133,596</b>	
• U of I Admin	4	\$62,394	Bonus (\$45,000); regalia; cell phone; office supplies; campus parking; moving expenses (\$11,299).
• UIUC	3	\$12,793	Cell phone allowance; meetings, retreats, subscriptions.
• UIC	2	\$51,307	Payment for unused compensated absences (\$49,407); cell phone allowance.
• UIS	5	\$7,101	Business meetings, marketing items, gifts, Academic Leadership Retreat, shipping, registration fees, faculty awards, and internet.
9. WIU	5	\$263,725	Vacation/sick leave payout (\$257,407); cell phone; internet stipend; University meal card; retirement/appreciation gifts.
<b>Total <sup>3</sup></b>	<b>46</b>	<b>\$503,269</b>	
Notes:			
<sup>1</sup> Other benefits for two NIU Vice Presidents were paid by a URO.			
<sup>2</sup> Rows shaded in green aggregate expenditures for all campuses at SIU or U of I.			
<sup>3</sup> Totals may not add due to rounding.			
Source: Illinois public university data analyzed by OAG.			

**Appendix A**

**LEGISLATIVE AUDIT COMMISSION  
RESOLUTION NUMBER 143**



## LEGISLATIVE AUDIT COMMISSION

### RESOLUTION NO. 143

Presented by Senator Chris Lauzen

Whereas, in FY10 State appropriations and payments made on behalf of the State's public universities totaled \$2.5 billion, or approximately 35% of the public universities' total operating expenses of \$7.1 billion that fiscal year; and

Whereas, instruction costs, as a percentage of total operating expense by function, varied from a low of 22.3% at the University of Illinois to a high of 45.85% at Governors State University in FY10; and

Whereas, according to data collected by the Illinois Board of Higher Education (IPEDS Fall 2009 Fall Staff Survey) and available on its website, the State's public universities employed a total of 42,831 full time staff in the Fall of 2009, of which 10,508 (24.5%) were classified as faculty; and

Whereas, according to data collected by the Illinois Board of Higher Education (Institution Profiles) and available on its website, in the fall of 2010 there were a total of 161,731 full-time students at the State's nine public universities; and

Whereas, fiscal year 2011 tuition and fees ranged from a low of \$8,401 at Southern Illinois University-Edwardsville to a high of \$13,658 at the University of Illinois at Urbana-Champaign, with room and board adding approximately \$9,000 in costs at most campuses; and

Whereas, the ability of all qualified students to afford a quality higher education at the State's public universities is of increasing concern; therefore,

BE IT RESOLVED, BY THE LEGISLATIVE AUDIT COMMISSION, that the Auditor General is directed to conduct a Management Audit of the State's nine public universities; and be it further

RESOLVED, that the audit include, but not be limited to, the following determinations for the most recent completed fiscal and/or academic year for which information is available:

- A comparison of the management structure at each public university and related costs;
- A breakdown and comparison of operating expenses by function, including instruction, at each public university;
- A comparison of administrative to faculty salaries, for each public university, and including an analysis of terms and benefits provided in contracts between the universities and administrators; and

- A summary, review and comparison of selected administrative expenditures at each public university.

RESOLVED, that the State's public universities, the Board of Higher Education, and any other entity having information relevant to this audit cooperate fully and promptly with the Auditor General's Office in the conduct of this audit; and be it further

RESOLVED, that the Auditor General commence this audit as soon as possible and report his findings and recommendations upon completion in accordance with the provisions of Section 3-14 of the Illinois State Auditing Act.

Adopted this 6th day of December, 2011.



Senator Chris Lauzen  
Co-Chair



Representative Frank Mautino  
Co-Chair



## **Appendix B**

### **UNIVERSITY RESPONSES**





**ILLINOIS BOARD OF HIGHER EDUCATION**

431 EAST ADAMS STREET, 2ND FLOOR  
 SPRINGFIELD, ILLINOIS 62701-1404

Pat Quinn  
**Governor**

April 30, 2013

Carrie J. Hightman  
 Chicago  
**Chairwoman**

**Members**

Jay D. Bergman  
 Joliet

Frances G. Carroll  
 Chicago

Alexi Giannoulis  
 Chicago

Heba Hamouda  
 Chicago

Kym Hubbard  
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Allan Karnes  
 Carbondale

Paul L. Langer  
 Lincolnwood

Proshanta K. Nandi  
 Springfield

Santos Rivera  
 Chicago

Robert J. Ruiz  
 Oak Lawn

Elmer L. Washington  
 Park Forest

Addison E. Woodward, Jr.  
 Chicago

**Student Members**  
 Justin McDermott  
 Crystal Lake

Ari Shroyer  
 Chicago

**Executive Director**  
 Dr. Harry J. Berman

William G. Holland  
 Auditor General  
 740 East Ash  
 Springfield, IL 62703-3154

Re: The Management Audit of the Illinois Public Universities, FY2011,  
 Management Structure, Expenditures and Salaries.

Dear Mr. Holland:

We have reviewed the confidential draft of the section of the audit report pertaining to the IBHE and would like to provide the following comments with regard to the way that universities report faculty and administrative positions and salaries to the IBHE.

Audit Issue #1 -Number of Faculty and Administrator Positions. The universities did not always include the same position when they counted the number of administrators and faculty, which impacted the total salaries reported under each classification. As a result some universities reported more administrators to the IBHE than to IPEDS and to the auditors.

Response: The determination of position titles is not under IBHE jurisdiction and, in some cases, may be based on collective bargaining agreements or individual contracts. Even the IPEDS definition of faculty begins with the phrase "Persons identified by the institution as such" indicating that the institution has the ultimate authority to determine the title of its staff.

Faculty may also include the chancellor/president, provost, vice provosts, deans, directors or the equivalent, as well as associate deans, assistant deans and executive officers of academic departments (chairpersons, heads or the equivalent) if their principal activity is instruction combined with research and/or public service. The designation as "faculty" is separate from the activities to which they may be currently assigned. For example, a newly appointed president of an institution may also be appointed as a faculty member.

While the IBHE cannot control the data that the Universities provide, the IBHE can work with the institutions to clarify and refine the definition of "administrator". Regarding "faculty" differences, your report notes that 15,936

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was the number of faculty reported to the IBHE and 15,797 was reported to the OAG. We do want to note, however, that difference of 139 faculty that you report represents less than a 1% variance.

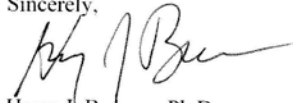
We do suggest that you clarify how Exhibit 1-9 relates to the report narrative. In the narrative, with the exception of the number of faculty reported to IBHE, (i.e. 15,936), the other numbers in the exhibit are not referenced, and the number of faculty reported to the OAG (i.e. 15,797), is not reflected in the exhibit numbers.

Audit Issue # 2 – Contracted v. Actual Salary. The second difference concerned the dollar amount of annual salary that universities reported to the auditors and to the IBHE. Some universities reported to the auditors and to IBHE the actual salary that was paid while others reported the contracted amount per IBHE guidance.

Response: To improve the consistency of data reported, the IBHE will work with schools to emphasize reporting full-year contracted amount vs. fiscal year salary information and to clarify the definition of terms and the specified reporting periods. Given there are only nine reporting entities, additional training by the IBHE staff should eliminate inconsistencies and obviate the necessity for random sampling of reported salaries (“spot checking”).

If you have any questions or if there are any other issues you wish for us to address please let us know. My point of contact for the University Management Audit is Dr. Alan Phillips, and he can be reached at [Phillips@ibhe.org](mailto:Phillips@ibhe.org) or at 217.557.7353.

Sincerely,



Harry J. Berman, Ph.D.  
Executive Director



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May 1, 2013

Ameen Dada  
Audit Manager  
Office of the Auditor General

Dear Mr. Dada,

I have been asked to offer a few explanatory comments and/or amendments with regard to Governors State University in the "Management Audit – Illinois Public Universities" which you recently forwarded to President Maimon. Those comments are as follows:

1. "Highest Paid Faculty" – pg. 2, Exhibit 1-1; pg. 63, Exhibit 4-6 – The figure listed in the Exhibit is correct. It is a relatively large salary for a GSU faculty member, because the person earning it was a President Emeritus. (He left the presidency for a faculty position on 7/1/2007, and subsequently retired from GSU on 7/31/2011.)
2. "Provosts" – pg. 25, Exhibit 2-3; Supplement pg. 38, Exhibit 1 – Both of these locations list GSU as having had two Provosts during FY11. One of those was actually an Interim Provost, who served for only two months to help orient the new Provost who joined GSU on 7/1/2010).
3. "Deans" – pg. 25, Exhibit 2-3; Supplement pg. 38, Exhibit 1 – Of the seven deans listed in both of these locations, three served in GSU's College of Arts and Sciences during a year of transition. The dean at the beginning of FY11 served in that capacity for about three months, and then left GSU to take another position. An interim dean served from approximately September of 2010 through June of 2011. The new (and current) dean joined GSU on 6/13/2011.
4. Benefits for the Dean of the College of Health Professions – pg. 71 – The contract provisions cited here with regard to relocation and salary supplements were indeed accurate for the person who was serving as Dean of this college at the beginning of FY10. (She had originally joined GSU in the fall of 2003). In January, 2011, she returned to the GSU faculty. The person appointed as interim dean (and subsequently as dean) did not have these provisions in her contract.
5. Memberships – pg. 7; pg. 74; pg. 83, text and Exhibit 5-10 – The two memberships paid for Vice President Joan Vaughan (Illinois Chamber of Commerce for \$1500 and Tinley Park Chamber of Commerce for \$150) are probably best thought of as "institutional" rather than "individual" memberships. In the locations noted above, treating them that way would reduce the count of administrators having memberships paid by the university to 2 (from 3) and to a total of \$2,295 (from \$3,945).



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6. "Management Structure Reviews" – pg. 31 – We did not in fact contract to have an external review of our management structure during FY11; hence the entry of "None" in your text is accurate. We do conduct internal reviews when and as necessary; those are usually led by the Executive Vice President and/or the Provost/Vice President for Academic Affairs.

I hope these comments are useful.

Sincerely

A handwritten signature in black ink, appearing to read 'Jeffrey S. Slovak'.

Jeffrey S. Slovak  
Deputy Vice President for Administration  
and Finance



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Robert A. Easter  
*President*

May 7, 2013

William G. Holland  
Auditor General  
Iles Park Plaza  
740 East Ash Street  
Springfield, Illinois 62703-3154

Dear Mr. Holland:

The University of Illinois commends the Auditor General and his staff for their professionalism and commitment to fulfilling the expectations set out in the Legislative Audit Commission (LAC) Resolution #143.

In accordance with the requirements outlined in LAC Resolution #143, the audit focused on management structures of the Illinois public higher education institutions and respective operating costs, operating expenses by function including instruction, administrative salaries inclusive of faculty salaries and an analysis of contractual benefits for administrators. The audit was based on FY 2011 activity. An analysis of selected administrative expenditures was performed. The primary measure for comparison across the group of Illinois public institutions of higher education was derived by taking a financial component (i.e. tuition and fee revenue)/total full-time equivalent (FTE) students to calculate a per student FTE comparison metric.

Clearly, it is extremely difficult to create a composite metric to compare a group of public higher education institutions that are vastly different in scope, mission, market place, scale of operation, as well as the methodology each institution employs while adhering to accounting guidelines to record expenditures and employee classifications. A per student FTE metric attempts to provide a path for comparative analysis, but cannot unlock the different missions, range of disciplines and student levels that impact both expense and revenue per student FTE. The University of Illinois recommends caution in drawing any fundamental conclusions regarding operational effectiveness and efficiency from a per student FTE metric comparison. The University completes annual IBHE studies which attempt to capture the inherent differing portfolio of academic programs and their costs between public universities, which also includes service, research and economic development programs unique to the University of Illinois, that are not captured in simple ratios.

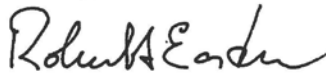
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William G. Holland  
May 7, 2013  
Page 2

The management audit identifies an overall need for the Illinois Board of Higher Education to become more proactive in creating an environment where reported data elements are consistent across the Illinois public universities. The University of Illinois looks forward to supporting this endeavor.

Although the development expenses are likely to be an area of interest, the University strongly believes these activities were undertaken to support the University's mission. These activities are an essential part of the University's strategy to compete in global markets for top faculty and to create development opportunities that support the student activities and quality programs at the University of Illinois campuses. Recruitment and engagement activities are critical elements in creating an environment that demonstrates the experiences available in Illinois as well as recognizing accomplishments.

Sincerely,



Robert A. Easter

c: Michael Bass  
Randy Kangas  
Walter Knorr





WESTERN  
ILLINOIS  
UNIVERSITY

April 30, 2013

Office of the Auditor General  
State of Illinois  
Iles Park Plaza  
740 East Ash  
Springfield, IL 62703-3154

Dear Mr. Holland:

Noted below is the Western Illinois University response to the Management Audit of Illinois Public Universities for Fiscal Year 2011 relating to the Management Structure, Expenditures and Salaries. This audit was conducted by your office at the request of the Legislative Audit Commission request number 143.

Western Illinois University concurs with the recommendation that a clarification of definitions may be necessary.

The large variance in "Other Expenditures" for WIU is due to old, paid sick leave and vacation payouts for the three executives who retired at the end of FY2011. This includes the president and two vice presidents who had a combined service of over 80 years at the University.

This response is submitted on behalf of President Jack Thomas by the Director of Internal Auditing as the WIU liaison for this audit.

Sincerely,

A handwritten signature in cursive script that reads "Rita Moore".

Rita Moore  
Director Internal Auditing  
Western IL University

CC Jack Thomas

Internal Auditing  
Sherman Hall 208, 1 University Circle, Macomb, IL 61455-1390  
Phone: 309-298-1664, i-auditing@wiu.edu